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VOLUME I—FINANCIAL STATEMENTS

Ministry of Finance and Corporate Relations



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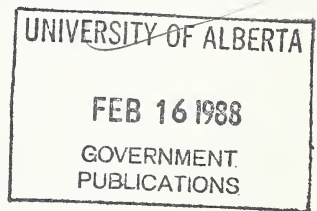
Public Accounts of British Columbia

For the fiscal year ended March 31
1987

VOLUME I—FINANCIAL STATEMENTS

HON. MEL COUVELIER

Minister of Finance and Corporate Relations



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The Honourable ROBERT G. ROGERS,
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1987.

MEL COUVELIER
Minister of Finance and Corporate Relations

*Ministry of Finance
and Corporate Relations
Victoria, B.C.
September 30, 1987*

September 30, 1987
Victoria, B.C.

The Honourable Mel Couvelier
Minister of Finance and Corporate Relations

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1987.

Respectfully submitted,

D. B. MARSON
Comptroller General

ORDER OF PUBLIC ACCOUNTS

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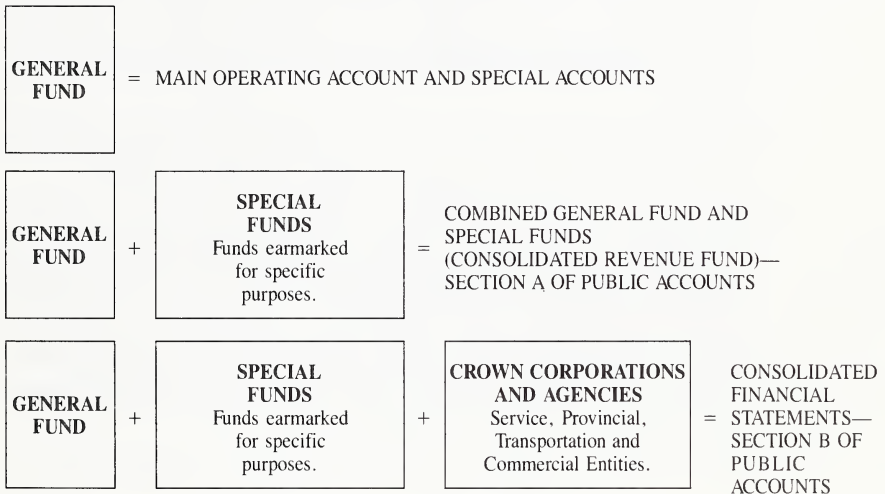


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INTRODUCTION TO THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Public Accounts are prepared by the Comptroller General in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:



The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A Combined Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.
- *Section B Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities. They aggregate the Consolidated Revenue Fund and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on an equity basis.
- *Section C Trust Funds*—this section contains information on funds held in trust for third parties. The Legislature has no power of appropriation over them.
- *Section D Supplementary Schedules to the Financial Statements*—this section contains schedules which support the information presented in the Province's financial statements.

Section D also contains Detailed Ministry Expenditures—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.

- *Section E Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section F Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section F.
- *Section G Financial Statements for various Trust Funds*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Revenue and Expenditure*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

SECTION A

COMBINED FINANCIAL STATEMENTS

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**Province of
British Columbia**

**Office of the
Auditor General
Province of British Columbia**


**8 Bastion Square
Victoria
British Columbia
V8V 1X4**

AUDITOR GENERAL'S REPORT

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the combined balance sheet of the Government of the Province of British Columbia as at 31 March 1987, and the combined statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government of the Province of British Columbia as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.


Robert J. Hayward, C.A.
Acting Auditor General

*Victoria, British Columbia
31 August 1987*

COMBINED BALANCE SHEET AS AT MARCH 31, 1987

	Note	In Thousands	
		1987	1986
ASSETS			
		\$	\$
Cash and temporary investments	2	109,878	227,503
Accounts receivable.....	3	789,632	692,184
Inventories	4	105,305	109,653
Investments in and amounts due from Crown corporations and agencies.....	5	1,040,263	380,770
Loans, advances and other investments	6	154,203	180,812
Mortgages receivable.....	7	299,593	281,272
Fiscal Agency loans	8	2,216,625	1,824,005
Other assets.....	9	121,732	127,964
		<u>4,837,231</u>	<u>3,824,163</u>
LIABILITIES AND NET EQUITY			
Liabilities:			
Accounts payable and accrued liabilities	10	1,091,652	1,001,195
Due to Crown corporations and agencies.....	11	226,565	143,009
Deferred revenue	12	212,969	210,627
Public debt, issued for Government purposes	13	4,801,901	3,197,088
Public debt, to finance Fiscal Agency loans.....	14	<u>2,216,625</u>	<u>1,824,005</u>
		8,549,712	6,375,924
Net equity (deficiency).....	15	<u>(3,712,481)</u>	<u>(2,551,761)</u>
		<u>4,837,231</u>	<u>3,824,163</u>
Fixed Assets	1		
Contingencies and Commitments.....	16		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:



F. A. RHODES
Deputy Minister of Finance
and Corporate Relations



D. B. MARSON
Comptroller General

COMBINED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1987

	In Thousands		
	1987		1986
	Estimated	Actual	Actual
	\$	\$	\$
REVENUE			
Taxation	5,188,000	4,861,505	4,649,401
Natural resources	681,000	657,591	699,553
Other	577,000	589,526	606,829
Contributions from Government enterprises	430,000	447,605	398,375
Contributions from the Federal Government	1,892,000	1,993,257	1,825,640
Total revenue	<u>8,768,000</u>	<u>8,549,484</u>	<u>8,179,798</u>
EXPENDITURE			
Health	2,679,660	2,881,051	2,587,103
Social services	1,604,347	1,491,943	1,526,900
Education	1,910,809	1,913,915	1,735,223
Transportation and communications	964,437	975,418	1,081,048
Natural resources, trade and industrial development	701,409	614,938	659,881
Protection of persons and property	437,464	453,257	427,117
Aid to local government	396,746	392,322	297,901
Debt servicing ¹	457,900	393,581	341,894
General government	141,546	195,564	161,304
Housing	94,353	101,902	87,887
Recreation and cultural services	77,918	66,658	67,456
Other	176,411	318,102	172,576
Total expenditure	<u>9,643,000</u>	<u>9,798,651</u>	<u>9,146,290</u>
Net Operating Expenditure for the Year	<u>(875,000)</u>	<u>(1,249,167)</u>	<u>(966,492)</u>
NON-OPERATING TRANSACTIONS			
Valuation adjustment of investments in and amounts due from Crown corporations and agencies (note 5 (f))	0	88,447	0
Net Expenditure for the Year (note 15)	<u>(875,000)</u>	<u>(1,160,720)</u>	<u>(966,492)</u>

¹ Debt servicing does not include interest of \$233,364,000 (1986 — \$184,328,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

The accompanying notes and supplementary statements are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

	In Thousands	
	1987	1986
	\$	\$
OPERATING TRANSACTIONS		
Net operating expenditure for the year	(1,249,167)	(966,492)
Non-cash items included in net expenditure		
Accounts receivable (increases)	(97,448)	
Accounts payable increases	90,457	
Due to Crown corporations increases	83,556	
Public Debt increases	11,745	
Due from Crown corporations decreases	13,969	
Other under \$10 million	3,998	
	106,277	237,826
Cash items applicable to future operations	(627)	(3,156)
Cash used for operations	(1,143,517)	(731,822)
INVESTMENT TRANSACTIONS		
Loans, advances and other investments repayments	27,320	33,492
Mortgages receivable (issues)	(25,128)	(22,187)
Divestment of (investment in):		
Crown corporations	(585,011)	53,359
Other assets	1	
Cash derived from (used for) investments	(582,818)	64,664
Total financial requirements	(1,726,335)	(667,158)
FINANCING TRANSACTIONS (Net)		
Increase in Public debt issues	2,007,019	1,193,580
Less: Used for Fiscal Agency loans	(398,309)	(503,158)
Cash derived from financing	1,608,710	690,422
Increase (decrease) in cash and temporary investments	(117,625)	23,264
Balance — Beginning of Year	227,503	204,239
Balance — End of Year	109,878	227,503

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. Separate consolidated financial statements of the Government are prepared which include the financial activities of certain Crown corporations and agencies. (See Section B of the Public Accounts.)

For purposes of these financial statements the accounts of the Government are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes.

(b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. Interfund revenue and expenditure transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) provision for them has been approved through the Estimates or by Treasury Board; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unit holders' share of interest earned by the Portfolio and is realizable by unit holders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due from Crown Corporations and Agencies

Investments in and amounts due from Crown corporations and agencies represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to not more than its original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discount is amortized on an effective yield basis. (Prior to April 1, 1986 discount was amortized on a straight line basis. The effect of the change on these financial statements is insignificant.)

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of \$1.

Accounts Payable and Accrued Liabilities

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred, other than trade payables, which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency loans. These obligations are recorded at principal less unamortized discount and sinking fund balances where applicable. Discount is amortized on an effective yield basis. (Prior to April 1, 1986 discount was amortized on a straight line basis. The effect of the change on these financial statements is insignificant.)

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent obligations of the Government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

2. Cash and Temporary Investments

	In Thousands	
	1987	1986
	\$	\$
Cash (cheques issued in excess of funds on deposit)	(179,752)	(181,019)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios ¹	280,960	
Other	8,670	408,522
	<u>109,878</u>	<u>227,503</u>

¹ Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts. \$9.8 million (1986 — \$11.6 million) of the total above is attributable to certain special funds.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

3. Accounts Receivable

	In Thousands	
	1987	1986
	\$	\$
Taxes receivable	408,662	452,733
Local government bodies	1,869	1,834
Government of Canada	206,343	62,840
Ministerial accounts receivable	169,433	186,791
Accrued interest	50,682	46,636
Crown corporations and agencies	22,836	13,176
	859,825	764,010
Less provision for doubtful accounts	(70,193)	(71,826)
	<u>789,632</u>	<u>692,184</u>

4. Inventories

	In Thousands	
	1987	1986
	\$	\$
Property under development	50,357	59,863
British Columbia Liquor Distribution Branch	52,732	46,562
Ministerial inventories	2,216	3,228
	<u>105,305</u>	<u>109,653</u>

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands		
	1987		1986
	Investments	Amounts Due	Total
	\$	\$	\$
British Columbia Buildings Corporation		45,744	45,744
British Columbia Enterprise Corporation	304,989	19,845	324,834
British Columbia Ferry Corporation	6,851		6,851
British Columbia Food Exhibitions Ltd. ¹			6,851
British Columbia Hydro and Power Authority		8,084	8,084
British Columbia Lottery Corporation			8,081
B.C. Pavilion Corporation	162,008		13,282
British Columbia Petroleum Corporation		85,905	162,008
British Columbia Railway Company		85,905	100,905
British Columbia Regional Hospital Districts Financing Authority	257,689	10,235	267,924
British Columbia School Districts Capital Financing Authority		12,000	37,351
British Columbia Steamship Company (1975) Ltd. ¹		44,088	12,000
British Columbia Transit		44,088	44,084
Discovery Enterprises Inc.		49,000	49,000
Housing Corporation of British Columbia ¹		6,100	55,000
Pacific Coach Lines Limited ¹			6,100
Provincial Rental Housing Corporation	634	25,589	26,223
W.L.C. Developments Ltd. ¹			26,050
Workers' Compensation Board of British Columbia		1,502	1,502
	<u>732,171</u>	<u>308,092</u>	<u>1,040,263</u>
			<u>380,770</u>

¹ The Province's investment is less than one thousand dollars for these corporations.

(a) Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985 the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies — Continued

Natural Gas Price Act, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation. In 1986/87, the amount of this transfer was \$15,000,000.

(c) *Pacific Coach Lines Ltd. (the Company)*

Effective March 31, 1984 the operations of Pacific Coach Lines Ltd. ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September, 1986.

(d) *British Columbia Railway Company (the Company)*

Due to a prolonged weakness of British Columbia Railway Company's financial position, the Province's investment in the capital stock of the Company was written down by \$185.5 million in the fiscal year ended March 31, 1980, and a further \$45 million in the fiscal year ended March 31, 1982.

During 1984, a capital grant of \$429 million from the Province was used by the Company to defease its historic debt, resulting in a gain to the Company of \$179 million. Subsequently the Company has reported operating profits of approximately \$40 million each year. In view of the Company's restored profitability, the carrying value of the investment in British Columbia Railway Company has been written back to its original cost. The resulting increase in the Province's net equity is \$230.6 million.

(e) *British Columbia Enterprise Corporation Restructuring:*

— British Columbia Buildings Corporation; British Columbia Place Ltd.; British Columbia Development Corporation and B.C. Pavilion Corporation.

The *British Columbia Enterprise Corporation Financial Restructuring Act* and sections 1 to 7 and 9 of the *Miscellaneous Statutes Amendment Act* (No. 3), 1987 came into force on August 20, 1987 and dealt with the restructuring of British Columbia Place Ltd. (BCP), British Columbia Development Corporation (BCDC), British Columbia Buildings Corporation (BCBC), and B.C. Pavilion Corporation. This legislation provided for the restructuring to be deemed to have occurred on March 31, 1987. The two Acts provided that the Lieutenant Governor in Council may, by order made before December 31, 1987, establish the March 31, 1987 value of property, assets, indebtedness and rights transferred. All transactions arising out of this legislation have been reflected in these financial statements.

BCP was renamed British Columbia Enterprise Corporation (BCEC), which the Government then purchased from BCBC by assuming direct responsibility for \$143 million of BCBC's debt and by releasing BCBC from \$62 million of Fiscal Agency Loans payable to the Government. All assets and liabilities of BCDC were transferred to BCEC. The Government then relieved BCEC of \$404 million of debt by converting Fiscal Agency Loans receivable from BCEC to an investment in BCEC. As BCDC and BCP had accumulated deficits prior to the restructuring, concurrent with the restructuring, the Government wrote down its investment in BCEC by \$142.1 million to reflect the current carrying value of the net assets.

Public facilities assets and liabilities were then transferred from BCEC to an existing subsidiary, B.C. Pavilion Corporation. Ownership of B.C. Pavilion Corporation was transferred from BCEC to the Government.

The result of the restructuring was the inclusion of all of the commercial assets (i.e. land for development and loan portfolio) in BCEC and the inclusion of the public facilities assets in B.C. Pavilion Corporation (e.g. B.C. Place Stadium and the B.C. Trade and Convention Centre lease).

After the write-down and the separation of B.C. Pavilion Corporation from BCEC, the Government has investments of:

- (1) \$305 million in BCEC; and
- (2) \$162 million in B.C. Pavilion Corporation.

(f) *Valuation adjustment of Investments and Amounts Due from Crown Corporations and Agencies*

	In Thousands
	\$
B.C. Railway Company (see (d) above)	230,573
British Columbia Enterprise Corporation (see (e) above)	(142,126)
	<u>88,447</u>

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

6. Loans, Advances and Other Investments

	In Thousands	
	1987	1986
	\$	\$
<i>Low Interest Loan Agreement Revolving Fund Act</i>	32,596	28,679
<i>Homeowner Assistance Act</i>	27,400	72,840
<i>Ministry of Lands, Parks and Housing Act</i>	25,912	34,226
<i>Industrial Development Incentive Act</i>	20,928	
<i>Industrial Development Fund Act</i>	20,235	22,985
<i>Crop Insurance Stabilization</i>	16,500	10,000
<i>Agricultural Land Development Act</i>	16,449	17,161
<i>Downtown Revitalization</i>	16,312	14,883
<i>Ministry of Industry and Small Business Development Act</i>		10,711
<i>Other</i>	9,926	2,093
	186,258	213,578
<i>Less provision for doubtful accounts</i>	(32,055)	(32,766)
	<u>154,203</u>	<u>180,812</u>

7. Mortgages Receivable

	In Thousands	
	1987	1986
	\$	\$
<i>Crown Land — Pursuant to the Ministry of Lands, Parks and Housing Act</i>	32,147	36,379
<i>Provincial Home Acquisition — Pursuant to the Provincial Home Acquisition Act, Home Purchase Assistance Act, and the Home Conversion and Leasehold Loan Act</i>	281,898	252,537
<i>Other</i>	1,400	1,400
	315,445	290,316
<i>Less provision for doubtful accounts</i>	(15,852)	(9,044)
	<u>299,593</u>	<u>281,272</u>

8. Fiscal Agency Loans

	In Thousands	
	1987	1986
	Total	Total
	\$	\$
<i>British Columbia Assessment Authority</i>	4,503	3,637
<i>British Columbia Buildings Corporation</i>	123,922	138,903
<i>British Columbia Development Corporation</i>		10,000
<i>British Columbia Educational Institutions Capital Financing Authority</i>	22,430	11,718
<i>British Columbia Enterprise Corporation</i>	15,491	
<i>British Columbia Housing and Employment Development Financing Authority</i>	24,364	
<i>British Columbia Hydro and Power Authority</i>	898,602	440,255
<i>British Columbia Place Ltd.</i>		110,965
<i>British Columbia Railway Company</i>	74,110	93,260
<i>British Columbia Steamship Company (1975) Ltd.</i>	3,111	
<i>British Columbia Systems Corporation</i>	20,325	2,019
<i>British Columbia Transit</i>	781,845	660,061
<i>Certificate of Approval Program</i>	63,339	34,860
<i>Expo 86 Corporation</i>	98,643	286,838
<i>Greater Vancouver Sewerage and Drainage District</i>	29,673	
<i>Greater Vancouver Water District</i>	19,782	
<i>Simon Fraser University</i>		1,362
<i>University of British Columbia</i>	36,485	27,635
<i>W.L.C. Developments Ltd.</i>		2,492
	<u>2,216,625</u>	<u>1,824,005</u>

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

9. Other Assets

	In Thousands	
	1987	1986
Prepaid Program Costs	\$	\$
<i>Guaranteed Available Income for Need Act</i>	64,302	65,915
Medical Services Commission of B.C.	26,150	21,149
Other ministerial prepayments	13,650	14,738
Unamortized issue costs of Public Debt	17,630	12,989
Unamortized foreign exchange losses less gains		13,173
	<u>121,732</u>	<u>127,964</u>

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1987	1986
	\$	\$
Ministry trade accounts and other liabilities	528,974	519,717
Amounts due to trust funds	183,587	162,880
Accrued interest on public debt	182,583	138,277
Accrued employee leave entitlements	101,891	95,855
<i>Forest Act</i> , section 88	64,387	55,597
Government of Canada	30,230	28,869
	<u>1,091,652</u>	<u>1,001,195</u>

The amount payable under section 88 of the *Forest Act* is for work such as the construction of logging access roads and structures, reforestation, silviculture and similar activities performed. Payment will only be made as an offset against related timber stumpage payments which would otherwise be due to the Government.

11. Due to Crown Corporations and Agencies

	In Thousands	
	1987	1986
	\$	\$
British Columbia Development Corporation		3,158
British Columbia Enterprise Corporation	5,775	
British Columbia Institute of Technology	14	
British Columbia Transit	3,584	1,237
Expo 86 Corporation	60,188	
Health Facilities Association of British Columbia		884
Medical Services Commission of B.C.	148,548	130,111
Pacific Vocational Institute		9
Simon Fraser University	2,310	1,712
University of British Columbia	4,961	4,554
University of Victoria	1,185	1,011
Workers' Compensation Board of British Columbia		333
	<u>226,565</u>	<u>143,009</u>

12. Deferred Revenue

	In Thousands	
	1987	1986
	\$	\$
Motor vehicle licences and permits	74,585	71,633
Water rentals and recording fees	54,049	59,958
Petroleum, natural gas and minerals, leases and fees	23,567	31,585
Canada Assistance Plan	32,098	30,473
Miscellaneous	28,670	16,978
	<u>212,969</u>	<u>210,627</u>

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

13. Public Debt Issued for Government Purposes

	In Thousands	
	1987	1986
Short-term promissory notes	\$	\$
Payable in Canadian currency	357,625	147,594
Payable in United States currency (U.S. \$178,586; 1986 U.S. \$82,323)	235,797	115,445
	593,422	263,039
Less: Unamortized discount	(8,824)	(1,315)
	<u>584,598</u>	<u>261,724</u>
91-day Treasury Bills	650,000	780,000
Less: Unamortized discount	(5,289)	(9,737)
	<u>644,711</u>	<u>770,263</u>
Notes and bonds		
Payable in Canadian currency	3,632,322	2,139,818
Payable in United States currency (U.S. \$166,381; 1986—U.S. \$174,240)	217,144	243,466
	3,849,466	2,383,284
Less: Unamortized discount	(187,633)	(177,016)
	3,661,833	2,206,268
Less: Sinking fund balances	(89,241)	(41,167)
	<u>3,572,592</u>	<u>2,165,101</u>
	<u>4,801,901</u>	<u>3,197,088</u>

Short-term promissory notes payable in U.S. currency are fully hedged to mature in Canadian funds. Notes outstanding at March 31, 1987 mature at various dates to December 1, 1987 at an annual average interest rate of 7.39%. During the year \$2.2 billion in notes were issued at interest rates which varied between 6.82% - 8.76%.

Treasury bills outstanding at March 31, 1987 mature at various dates to June 24, 1987 at an annual average interest rate of 7.46%. During the year, \$2.8 billion in Treasury bills were issued at interest rates which varied between 6.73%-10.11%.

The Province had 114 series of notes and bonds outstanding at March 31, 1987.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1986: 14.3 billion Yen) which have been fully hedged to \$220.7 million Canadian (1986: \$83.8 million Canadian) through currency exchange agreements.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1986: 325 million Francs) which have been fully hedged to \$149 million U.S. (1986: \$149 million U.S.) through a currency exchange agreement.

The following notes and bonds were issued by the Province during the year ended March 31, 1987.

<u>Date of Maturity</u>	<u>Series</u>	<u>Coupon Rate</u>	<u>Principal</u>	<u>Currency</u>
		%	In thousands	
			\$	
February 2, 1990	P-HA	8.33	3,000	Canadian
March 3, 1990	P-HB	8.29	3,000	Canadian
April 1, 1990	P-HC	8.14	5,000	Canadian
April 1, 1990	P-YE	8.14	3,155	Canadian
May 1, 1990	P-YF	7.85	6,000	Canadian
November 1, 1990	P-CH	7.91	1,500	Canadian
December 18, 1990	BCEC-6	9.38	100,000	Canadian
December 22, 1990	PRO	8.50	100,000	Canadian
January 15, 1991	P-DH	7.01	5,000	Canadian
January 15, 1991	P-BD	7.01	10,000	Canadian
March 1, 1991	P-EH	6.79	3,000	Canadian
March 30, 1991	P-FH	6.90	3,000	Canadian
March 30, 1991	P-BF	6.90	6,000	Canadian
June 15, 1991	P-GH	7.08	3,000	Canadian
August 15, 1991	PRM	Floating	132,000	Canadian
September 15, 1991	P-HH	7.54	10,000	Canadian

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

13. Public Debt Issued for Government Purposes—Continued

<u>Date of Maturity</u>	<u>Series</u>	<u>Coupon Rate</u> %	<u>Principal</u> In thousands \$	<u>Currency</u>
November 27, 1991	PRN	9.25	195,173	Canadian
December 30, 1991	P-BK	6.93	5,000	Canadian
March 1, 1993	P-C	5.00	15,000	Canadian
April 8, 1993	BCJY-5	9.10	47,520	Canadian
April 13, 1993	PRL	9.20	97,412	Canadian
May 1, 1993	P-D	5.25	25,000	Canadian
June 1, 1993	P-F	5.25	10,000	Canadian
October 15, 1993	P-G	5.25	15,000	Canadian
October 29, 1993	BCJY-7	10.67	12,500	Canadian
October 29, 1993	BCJY-8	Floating	12,500	Canadian
October 29, 1993	BCJC-5	8.00	25,000	Canadian
December 15, 1993	P-AH	7.00	7,000	Canadian
December 15, 1993	P-Z	7.00	7,000	Canadian
April 15, 1996	BCJY-6	8.41	39,400	Canadian
May 6, 1996	BCEC-5	9.25	150,000	Canadian
February 26, 1997	PRQ	8.50	175,000	Canadian
December 10, 2006	PRP	8.18	41,736	Canadian

In addition to the above debt issues, the creation and restructuring of British Columbia Enterprise Corporation discussed in Note 5 (e) resulted in debt totalling \$463 million, net of unamortized discount and sinking funds, originally issued to finance Fiscal Agency Loans to British Columbia Place Ltd., British Columbia Buildings Corporation and British Columbia Development Corporation, being reclassified to Public Debt Issued for Government Purposes. Also, the Government assumed the following debt issues from British Columbia Buildings Corporation:

<u>Date of Maturity</u>	<u>Series</u>	<u>Coupon Rate</u> %	<u>Principal</u> In thousands \$	<u>Currency</u>
September 8, 1987	BCD	15.50	100,000	Canadian
December 15, 1987	BCH	4.75	30,000	Canadian
December 15, 1987	BCI	6.87	15,000	Canadian
November 15, 1987	BCG	6.75	1,000	Canadian

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands	
	<u>Canadian Funds</u>	<u>U.S. Funds</u>
	\$	\$
1988	243,807	887
1989	209,731	687
1990	170,590	149,536
1991	730,307	687
1992	600,156	687

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

14. Public Debt to Finance Fiscal Agency Loans

	In Thousands	
	1987	1986
Short-term promissory notes	\$	\$
Payable in Canadian currency	660,602	721,284
Payable in United States currency (U.S. \$261,727; 1986 - U.S. \$90,177)	345,899	127,290
	1,006,501	848,574
Less: Unamortized discount	(13,960)	(20,036)
	992,541	828,538
Less: Sinking fund balance	(16,478)	
	976,063	828,538
Notes, bonds and debentures payable in Canadian currency	1,278,578	1,019,699
Less: Unamortized discount	(14,058)	(12,675)
	1,264,520	1,007,024
Less: Sinking fund balances	(23,958)	(11,557)
	1,240,562	995,467
	2,216,625	1,824,005

Short-term promissory notes payable in U.S. currency are hedged to mature in Canadian funds or are effectively hedged by fully offsetting U.S. dollar fiscal agency loans receivable. Notes outstanding at March 31, 1987 mature at various dates to December 1, 1987 at an annual average interest rate of 7.22%. During the year, \$5.6 billion in notes were issued at interest rates which varied between 5.94%-11.44%.

The Province had 34 issues of notes and debentures outstanding at March 31, 1987.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1986: 14.5 billion Yen) which have been fully hedged to \$82.9 million Canadian (1986: \$89.8 million) through foreign currency exchange agreements.

The following notes, bonds and debentures were issued by the Government during the year ended March 31, 1987.

<u>Date of Maturity</u>	<u>Series</u>	<u>Coupon Rate</u>	<u>Principal</u>	<u>Currency</u>
		%	In thousands	
			\$	
December 18, 1990	BCEC-6	9.38	50,000	Canadian
August 15, 1991	PRM	9.00	98,000	Canadian
November 27, 1991	PRN	9.25	54,827	Canadian
April 8, 1993	BCJY-5	9.10	2,480	Canadian
April 15, 1996	BCJY-6	8.41	15,600	Canadian
February 26, 1997	PRQ	8.50	75,000	Canadian
August 8, 2006	BCCP-13	9.50	19,257	Canadian
September 10, 2006	BCCP-14	9.54	31,472	Canadian
October 10, 2006	BCCP-15	9.36	15,091	Canadian
November 10, 2006	BCCP-16	9.64	33,400	Canadian
March 10, 2007	BCCP-17	9.04	28,752	Canadian

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands
	Canadian Funds
	\$
1988	15,372
1989	65,372
1990	308,935
1991	36,276
1992	157,962

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

15. Net Equity (Deficiency)

	In Thousands	
	1987	1986
	\$	\$
Net equity (deficiency) — beginning of year	(2,551,761)	(1,585,269)
Net expenditure for the year	(1,160,720)	(966,492)
Net equity (deficiency) — end of year	<u>(3,712,481)</u>	<u>(2,551,761)</u>

Included in the net equity (deficiency) of these financial statements are \$151 million set aside by special disposition of the Legislature for the specific use of Special Funds (1986 — \$250 million).

16. Contingencies and Commitments

(a) *Guaranteed debt*

Guaranteed debt as at March 31, 1987 totalled \$10.5 billion. Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on A40 for details.

(b) *Contingent liabilities*

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds \$100,000:

- a number of airline companies are challenging the Government's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds \$23 million;
- claims of \$2 million and \$2.5 million have been made regarding motor vehicle accidents;
- various claims totalling \$13 million against assessments for social services, motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling \$12.1 million (each between \$100,000 and \$2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) *Commitments*

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital construction projects totalled approximately \$125 million, and commitments of a non-capital nature totalled approximately \$535 million.

(d) *Superannuation and pension actuarial valuations*

- (i) The Government has statutory responsibilities in the event of a deficiency existing between the monies available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

- (ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary does not indicate a current deficiency but, rather, indicates that deficiencies may arise in the future if the actions recommended by the actuary are not followed.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

16. Contingencies and Commitments—Continued

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1984	College Pension as at August 31, 1985
	\$	\$
Total Actuarial Liability	3,957,322	310,126
Less Assets:		
Fund	(1,660,012)	(130,113)
Present value of future contributions	(1,741,452)	(119,122)
Unfunded Liability	<u>555,858</u>	<u>60,891</u>

- (iii) In addition, the Government has a statutory responsibility to make specified employer contributions to the Teachers' Pension Fund on behalf of each board of school trustees; however, the *Pension (Teachers) Act* does not specify who is responsible for any deficiency that may arise in the Teachers' Pension Fund.

See Section G of the Public Accounts for further details of these plans.

17. Trust Funds

Amounts held and administered in trust by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1987	1986
	\$	\$
Superannuation, Pension and Long-term Disability Funds	8,387,393	7,455,520
Sinking Funds	2,715,332	2,511,014
Other Managed Trust Funds	468,873	703,351
Workers' Compensation Board of British Columbia	2,546,619	2,276,187
Custodial Deposits	352,033	341,069
	<u>14,470,250</u>	<u>13,287,141</u>

See Section C of the Public Accounts for further details.

18. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

COMBINED FINANCIAL STATEMENTS

STATEMENT OF COMBINED REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1987

	In Thousands			
	Estimated		Actual	
	\$	\$	\$	\$
Taxation Revenue				
Personal income	2,351,000		2,248,096	
Corporation income	406,000		280,647	
Social service	1,623,000		1,540,776	
Gasoline	372,000		317,884	
Motive fuel use	64,000		55,513	
Tobacco	206,000		212,015	
Property purchase			669	
Corporation capital	60,000		87,205	
Property (rural areas)	38,000		35,799	
Insurance premium	30,000		34,681	
Hotel room	31,000		41,484	
Horse racing	7,000		6,720	
Succession and Gift			16	
Total Taxation Revenue		5,188,000		4,861,505
Natural Resource Revenue				
Petroleum and Natural Gas				
Natural gas royalties	69,000		57,215	
Permits and fees	100,000		68,093	
Petroleum royalties	73,000		44,958	
		242,000		170,266
Minerals				
Mining tax	5,000		445	
Mineral resource tax	9,500		8,016	
Mineral land tax	19,000		16,507	
Coal, minerals and metals royalties	25,500		24,087	
Miscellaneous mining receipts	8,000		6,530	
		67,000		55,585
Forests				
Logging tax	6,000		8,841	
Timber sales	94,000		103,380	
Small Business Enterprise Special Account	18,000		28,972	
Timber royalties	10,000		13,133	
Lumber export tax			21,268	
Forest scaling fees	6,000		4,231	
Miscellaneous forests receipts	6,000		5,481	
		140,000		185,306
Other				
Water rentals and recording fees	220,000		235,643	
Wildlife Act — fees and licences	12,000		10,791	
		232,000		246,434
Total Natural Resource Revenue		681,000		657,591
Other Revenue				
Sales and services				
Lottery Special Fund	110,100		160,706	
Farm Income Assurance Special Fund (producers' premiums and interest)	31,400		15,972	
Land registry fees	35,500		37,102	
Real estate earnings of the Crown Land Special Account	16,000		25,202	
Coquihalla highways tolls	16,000		11,061	
Motor vehicle lien and search fees	8,000		6,734	
Ambulance service	7,500		8,298	
Sheriff's fees	1,400		1,142	
Property tax collection fees	2,500		2,517	
Vital statistics fees	3,100		2,861	
Hearing aid equipment	2,200		2,408	
Sales of maps and airphotos	300		447	
Miscellaneous sales and services	6,000		7,424	
		240,000		281,874

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMBINED REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

	In Thousands			
	Estimated		Actual	
	\$	\$	\$	\$
Licences and permits				
Motor vehicle licences and permits	136,000		129,030	
Liquor Licencing Branch — permits and fees ..	17,000		19,273	
Companies Branch	9,000		8,811	
Safety inspection fees	6,400		6,698	
Filing fees — Court Services	4,500		3,852	
Camp-site permits and park use	4,100		3,769	
Fire Service Act — fees, etc.	5,000		4,874	
Insurance, brokers and real estate	2,800		2,585	
Agricultural licences	1,800		887	
Trade and dealer licences	300		248	
Mobile home registry	600		536	
Miscellaneous licences and permits	3,500		2,844	
		191,000		183,407
Interest from investments		76,000		53,169
Miscellaneous				
Fines and penalties	17,000		17,878	
Maintenance of children	16,000		14,101	
Other maintenance receipts	1,500		1,357	
Insurance claim receipts	13,000		10,622	
Municipal share of joint-service programs	2,500		2,505	
Other miscellaneous	20,000		24,613	
		70,000		71,076
Total Other Revenue		577,000		589,526
Contributions from Government Enterprises				
Liquor Distribution Branch — net income	420,000		424,787	
British Columbia Railway Company — dividend	10,000		10,307	
British Columbia Ferry Corporation — dividend			9,866	
British Columbia Buildings Corporation — dividend			2,645	
Total Contributions from Government Enterprises		430,000		447,605
Contributions from the Federal Government				
Established Programs Financing	1,134,000		1,205,263	
Canada Assistance Plan	612,000		611,267	
National Training Act	44,000		42,292	
Economic development	30,000		22,627	
Transportation and highways	15,600		15,378	
Public Utilities Income Tax Transfer Act	5,000		12	
Statutory subsidies	2,500		2,516	
Reciprocal Taxation Agreement	22,000		21,097	
Other payments	26,900		72,445	
Fiscal Stabilization Program			360	
Total Contributions from the Federal Government		1,892,000		1,993,257
Total Combined Revenue		8,768,000		8,549,484

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled \$17,189,000 in 1986/87 and were comprised of reductions of Taxation \$14,642,000, Natural Resources \$28,000 and Other Revenue \$2,519,000.

Personal and Corporation income tax revenues are recorded after reduction for tax credits of \$3,883,000 and \$58,395,000 respectively. Taxes were reduced for the payment of foreign tax, logging tax, small business employment, venture capital provided to eligible businesses, political contributions, for recipients of Housing and Employment Development bond interest, low income and royalty rebates.

Petroleum and Natural Gas Permits and Fees are net of offsets allowed under section 68 of the *Petroleum and Natural Gas Act* of \$2,593,000.

Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act* — \$92,196,000 (Estimates \$92,900,000).

The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of \$424,787,000 is comprised of gross revenue of \$1,048,932,000 less cost of merchandise sold and operating expenses of \$623,598,000 and an accounting policy adjustment of \$547,000 for the increase in value of fixed assets. (Refer to Section F of the Public Accounts for complete financial statements of the Branch).

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987

Vote No.	Description	Estimated for the 12 Months Ended March 31, 1987	Total Appropriations		Actual Expenditure	Net Under Expenditure
			Other Authorizations	Total		
		\$	\$	\$	\$	\$
Legislation						
1	Legislation— Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64)	10,861,780	645,223	11,507,003	11,507,003	
		10,861,780	645,223	11,507,003	11,507,003	312,056
Auditor General						
2	Auditor General	4,402,758		4,402,758	4,090,702	312,056
Ombudsman						
3	Ombudsman	2,396,084		2,396,084	2,299,483	96,601
Premier's Office						
4	Premier's Office	703,009		703,009	697,005	6,004
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Intergovernmental Relations (Vote 48) —Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		365,436	365,436	364,598	838
			134,294	134,294	134,156	138
		703,009	499,730	1,202,739	1,195,759	6,980
Ministry of Agriculture and Fisheries						
5	Minister's Office	188,992		188,992	187,125	1,867
6	Ministry Operations	73,305,168		73,305,168	55,785,979	17,519,189
7	Milk Board	337,134		337,134	331,444	5,690
8	Provincial Agricultural Land Commission	1,062,157		1,062,157	1,031,196	30,961
9	Agri-Food Regional Development Subsidiary Agreement (ERDA)	8,500,000		8,500,000	1,742,554	6,757,446
	Statutory— <i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock Improvement <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Environment and Parks (Vote 26) Special Accounts— <i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16)—Farm Products Industry Improvement <i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)—Livestock Protection Special Funds— <i>Farm Income Insurance Act</i> (R.S.B.C. 1979, chap. 123, sec. 2)—Farm Income Assurance Less transfer to the Farm Income Assurance Fund from Vote 6		28,572	28,572	28,572	
			1,148,491	1,148,491	1,135,403	13,088
		500,000		500,000	98,780	401,220
		20,000		20,000	10,385	9,615
		62,800,000		62,800,000	24,872,294	37,927,706
		(31,400,000)		(31,400,000)	(15,972,254)	(15,427,746)
		115,313,451	1,177,063	116,490,514	69,251,478	47,239,036

	Ministry of Attorney General	200,422	188,313	12,109
10	Minister's Office.....	200,422		
11	Ministry Operations.....	253,095,928		
	Supplement—Special Warrant No. 3 Statutory— <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5)). <i>Grown Proceeding Act</i> (R.S.B.C. 1979, chap. 86, sec. 13). <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)). <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Intergovernmental Relations —Transfer to the Ministry of Municipal Affairs	11,700,000	200,422	
	Judiciary.....	1,360,290		
	Corrections.....	1,793,241		
	Statutory— <i>Police Act</i> (R.S.B.C. 1979, chap. 331, sec. 7 (4))—Video Camera Use Study <i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, sec. 18)—Vancouver Po- lice Inquiry <i>Escheat Act</i> (R.S.B.C. 1979, chap. 111, sec. 13 (2))—Estate Dis- bursement <i>Motion Picture Act</i> (S.B.C. 1986, chap. 17, sec. 16 (a))—Film Classification <i>International Commercial Arbitration Act</i> (S.B.C. 1986, chap. 14, sec. 37)—B.C. Arbitration Centre <i>Flood Relief Act</i> (R.S.B.C. 1979, chap. 138, sec. 2)—Flood Costs <i>Emergency Program Act</i> (R.S.B.C. 1979, chap. 106, sec. 16)— Purchase of Property Subject to Hazard <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Environment and Parks (Vote 26) —Transfer from the Ministry of Environment and Parks (Vote 27) —Transfer from the Ministry of Provincial Secretary and Govern- ment Services (Vote 66) <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 21 (1)) Special Warrant No. 1 Special Accounts— <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274 (2))—Land Titles Survey	11,700,000	200,422	12,109
12		15,430,735	263,789,795	4,309
13		118,251,524	15,430,735	8,196
			118,251,524	
		158,178	158,178	
		91,869	91,869	
		49,053	49,053	
		302,882	302,882	
		800,000	800,000	
		790,783	790,783	
		33,586	33,586	
		1,930,185	1,930,185	
		2,403,500	2,403,500	
		5	5	
		15,150,000	15,150,000	
		21,886	21,886	
		387,000,495	419,404,403	2,295,816
		32,403,908	417,108,587	9,626

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations			Net Under Expenditure \$
		Estimated for the 12 Months Ended March 31, 1987 \$	Other Authorizations \$	Total \$	
14	Ministry of Consumer and Corporate Affairs				
	Minister's Office.....	212,804			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Finance and Corporate Relations		(143,003)		
	—Transfer to the Ministry of Labour and Consumer Services		(69,801)		
15	Ministry Operations.....	20,771,055			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Finance and Corporate Relations		(13,920,981)		
	—Transfer to the Ministry of Labour and Consumer Services		(6,850,074)		
		20,983,859	(20,983,859)		
16	Ministry of Education				
	Minister's Office.....	211,280		211,280	9,382
17	Management Operations.....	24,646,629			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		113,340	24,759,969	24,759,969
18	Public Schools Education.....	1,131,921,501			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		19,559,363	1,151,480,864	1,151,480,864
19	Independent Schools.....	28,643,519		28,643,519	14,328
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Property Tax Refunds		554,907	554,907	554,907
	<i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6))—Administration fees		969,616	969,616	969,616
		1,185,422,929	21,197,226	1,206,620,155	23,710
				1,206,596,445	

Ministry of Energy, Mines and Petroleum Resources

20	Minister's Office	197,228	197,228	197,174	54
21	Resource Management	23,761,450	23,761,450	23,091,788	669,662
22	British Columbia Utilities Commission Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	1,450,908			
23	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	2,500,000	1,516,808	1,516,808	
24	Mineral Development and Exploration Incentives Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds <i>Mines Act</i> —(S.B.C. 1980, chap. 15 (2))—Mine Improvement	7,350,000	2,500,000 7,350,000	451,947 6,989,474	2,048,053 360,526
		35,259,586	490,799	32,672,090	3,078,295

Ministry of Environment and Parks

25	Minister's Office	211,255	211,255	209,237	2,018
26	Resource and Environmental Management	99,072,825			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Agriculture and Fisheries —Transfer to the Ministry of Attorney General				
27	Emergency Assistance Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Attorney General	2,403,500		92,921,181	3,072,968
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Lands, Parks and Housing (Vote 57) —Transfer to the Ministry of Tourism, Recreation and Culture <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 15 (1))—Extinguishment of Debt <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	Special Funds— <i>Wildlife Act</i> (S.B.C. 1982, chap. 57, sec. 11 (4))—Habitat Conservation Fund				
		2,226,000	3,225	3,225	
		103,913,580	25,775,511	125,600,621	4,088,470
			129,689,091		
				274,937	

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations				Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
	Ministry of Finance and Corporate Relations					
28	Minister's Office	209,220		209,220	190,268	18,952
29	Government Financial Support Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Govern- ment Services	61,562,461				
30	Provincial Capital Commission Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Govern- ment Services	555,000	(12,654,852)	48,907,609	48,075,256	832,353
31	Compensation Stabilization Program	715,773		715,773	651,692	64,081
32	Critical Industries Commission Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 38 (2)) <i>Unclaimed Money Act</i> (R.S.B.C. 1979, chap. 418, sec. 4)—Pay- ment of Claims <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Consumer and Corporate Rela- tions (Vote 14) —Transfer from the Ministry of Consumer and Corporate Rela- tions (Vote 15) Special Accounts— <i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))—Purchasing Commission Working Capital Account Special Funds— <i>Resource Revenue Stabilization Fund Act</i> (S.B.C. 1982, chap. 24, sec. 4)—Resource Revenue Stabilization Fund Less transfer to the General Fund from the Resource Revenue Stabiliza- tion Fund	511,830	(555,000)	511,830	320,924	190,906
				15,651,306	15,651,306	
				40,456	40,456	
				4,996,445	4,996,445	
				143,003	95,269	47,734
				13,920,981	13,768,628	152,353
				494,047	494,047	
				627,210,303	627,210,303	
				(627,210,303)	(627,210,303)	
		63,554,284	22,036,386	85,590,670	84,284,291	1,306,379

Ministry of Forests and Lands

33	Minister's Office	186,345							
34	Forest and Range Management	236,372,520			186,345	137,618			48,727
	Statutory—								
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))								
35	Fire Suppression Program	50,500,000	(4,863,248)		231,509,272	230,290,238			1,219,034
36	Forest Resource Development Subsidiary Agreement (ERDA)	39,688,726			50,500,000	46,120,576			4,379,424
	Statutory—				39,688,726	38,764,654			924,072
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries								
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds			1,087	1,087	1,087			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)								
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 56)			208,882	208,882	205,260			3,622
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)			21,076,439	21,076,439	20,407,858			668,581
	Special Accounts—								
	<i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 87.1)—Small Business Enterprise								
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	18,000,000			18,000,000	17,737,839			262,161
	—Transfer from the Ministry of Lands, Parks and Housing—Crown Land		36,200,000						
	<i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land		3,361,796		39,561,796	39,561,796			
	Special Funds—								
	<i>Forest Stand Management Fund Act</i> (S.B.C. 1986, chap. 8, sec. 3) — Forest Stand Management	20,000,000			20,000,000	12,425,201			7,574,799
	Less transfer to the Special Fund from Vote 34	(20,000,000)			(20,000,000)	(20,000,000)			
		344,747,591	55,984,956		400,732,547	385,652,127			15,080,420

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations				Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
Ministry of Health						
37	Minister's Office	207,950		207,950	176,230	31,720
38	Management Operations	70,978,395		70,978,395	70,175,567	802,828
39	Medical Services Commission	557,348,190				
	Statutory—					
	<i>Medical Services Commission Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)		6,045,698	563,393,888	563,393,888	
40	Preventive and Community Health Care Services	217,919,511				
41	Supplement—Special Warrant No. 4		4,180,000	222,099,511	221,141,988	957,523
	Institutional Services	1,788,094,441				
	Supplement—Special Warrant No. 4		97,320,000	1,885,414,441	1,885,300,286	114,155
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (11)—net of recoveries					
	Special Accounts—					
	<i>Health Improvement Appropriation Act</i> (S.B.C. 1986, chap. 9, sec. 1)—Health Improvement Fund	120,000,000		120,000,000	119,960,923	39,077
		2,754,548,487	107,545,698	2,862,094,185	2,860,148,882	1,945,303
		216,236		216,236	199,094	17,142
		1,486,348,994		1,486,348,994	1,484,560,253	1,788,741
Ministry of Social Services and Housing						
42	Minister's Office					
43	Ministry Programs					
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		18,466,011	18,466,011	16,220,707	2,245,304
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 58)		10	10		10
	Special Accounts—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Lands, Parks and Housing— Provincial Home Acquisition		5,835,000			
	<i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition		2,140,642	7,975,642	7,975,642	
		1,486,565,230	26,441,663	1,513,006,893	1,508,955,696	4,051,197

Ministry of Economic Development

44	Minister's Office	215,347		190,667	24,680
45	Ministry Operations	46,581,925		32,500,003	14,081,922
46	Economic and Regional Development Subsidiary Agreements (ERDA)	16,338,000		2,104,101	14,233,899
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48)		688,756	688,289	467
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 49)		169,768	136,711	33,057
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 50)		13,818,171	7,881,558	5,936,613
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 52)		7,785,000	7,784,509	491
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 53)		4,200,000	983,373	3,216,627
	—Transfer from the Ministry of Tourism, Recreation and Culture (Vote 71)		97,035	97,035	
	<i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England		5,284	5,284	
	<i>Ocean Falls Corporation Repeal Act</i> (S.B.C. 1983, chap. 7, sec. 2 (1) (d))		599,539	599,539	
	Special Funds—				
	<i>Industrial Development Fund Act</i> (R.S.B.C. 1979, chap. 194, sec. 1 (3))—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,613,000	426,133	2,039,133	
	<i>Low Interest Loan Assistance Revolving Fund Act</i> (S.B.C. 1985, chap. 44, sec. 2)—Low Interest Loan Assistance Revolving Fund	1,349,000	1,166,832	2,515,832	
	Less transfer to the Low Interest Loan Assistance Revolving Fund from Vote 45		(5,000,000)	(5,000,000)	
		66,097,272	23,956,518	90,053,790	37,527,756
				52,526,034	37,527,756

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations				Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
	Ministry of Intergovernmental Relations					
47	Minister's Office.....	134,879		134,879	134,176	703
48	Intergovernmental Relations.....	2,557,122				
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Premier's Office.....		(365,436)			
	—Transfer to the Ministry of Advanced Education and Job Training.....		(90,135)			
	—Transfer to the Ministry of Economic Development.....		(688,756)			
	—Transfer to the Ministry of Provincial Secretary and Govern- ment Services.....		(42,200)	1,370,595	1,347,410	23,185
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Attorney General (Vote 11).....		272,995	272,995	266,870	6,125
	—Transfer from the Ministry of Provincial Secretary and Gov- ernment Services (Vote 66).....		157,700	157,700	133,881	23,819
	Special Funds—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Provincial Secretary and Gov- ernment Services—First Citizens' Fund.....		1,973,000	1,973,000	1,204,777	768,223
		2,692,001	1,217,168	3,909,169	3,087,114	822,055
		169,768				
	Ministry of International Trade, Science and Investment					
49	Minister's Office.....					
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Economic Development.....		(169,768)			
50	Ministry Operations.....	14,546,387				
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Economic Development.....		(13,818,171)			
	—Transfer to the Ministry of Provincial Secretary and Govern- ment Services.....		(728,216)			

51	Government Telecommunication Services	10			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services	(10)			
52	Science and Technology	7,785,000			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development Science and Technology Development Subsidiary Agreement (ERDA)	(7,785,000)			
53	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development	4,200,000			
		(4,200,000)			
		26,701,165	(26,701,165)		
54	Ministry of Labour and Consumer Services				
	Minister's Office	205,714	205,714	189,458	16,256
55	Ministry Operations	63,786,153			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Advanced Education and Job Training —Transfer to the Ministry of Municipal Affairs	(38,847,245) (10,678,193)	14,260,715	14,060,743	199,972
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Consumer and Corporate Affairs (Vote 14) —Transfer from the Ministry of Consumer and Corporate Affairs (Vote 15)	69,801 6,850,074	69,801 6,850,074	68,627 6,848,610	1,174 1,464
		63,991,867	21,386,304	21,167,438	218,866

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations			Net Under Expenditure \$
		Estimated for the 12 Months Ended March 31, 1987 \$	Other Authorizations \$	Total \$	
56	Ministry of Lands, Parks and Housing				
	Minister's Office.....	208,882			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Forests and Lands.....		(208,882)		
57	Ministry Operations	76,394,060			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Environment and Parks.....		(33,773,080)		
	—Transfer to the Ministry of Forests and Lands.....		(21,076,439)		
	—Transfer to the Ministry of Municipal Affairs.....		(3,078,530)		
	—Transfer to the Ministry of Social Services and Housing.....		(18,466,011)		
58	British Columbia Home Program.....	10			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Social Services and Housing.....		(10)		
	Statutory—				
	Special Accounts—				
	<i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land.....	36,200,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Forests and Lands.....		(36,200,000)		
	<i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition.....	5,835,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Social Services and Housing.....		(5,835,000)		
	<i>University Endowment Land Act</i> (R.S.B.C. 1979, chap. 420, sec. 3 (1))—University Endowment Lands Administration.....	3,193,244			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs.....		(3,193,244)		
		121,831,196	(121,831,196)		

Ministry of Municipal Affairs

59	Minister's Office.....	189,745	189,745	187,747	1,998
60	Ministry Operations.....	6,471,496	6,471,496	6,201,019	270,477
61	Municipal Revenue Sharing Statutory—	227,000,000	227,000,000	227,000,000	
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Attorney General (Vote 11).....		2,923,203	2,923,056	147
	—Transfer from the Ministry of Labour and Consumer Services (Vote 55).....		10,678,193	10,667,390	10,803
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57).....		3,078,530	3,044,554	33,976
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 69).....		555,000	555,000	
	Special Accounts—				
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2 (1))—				
	Downtown Revitalization.....	900,000	900,000	797,992	102,008
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Lands, Parks and Housing—				
	University Endowment Lands Administration.....		3,193,244	2,038,424	1,154,820
	Special Funds—				
	<i>Revenue Sharing Act</i> (R.S.B.C. 1979, chap. 368, sec. 3)—Revenue Sharing Fund.....	223,100,000	223,100,000	218,671,136	4,428,864
	<i>Less</i> Transfer to the Revenue Sharing Fund from Vote 61.....	(227,000,000)	(227,000,000)	(227,000,000)	
		230,661,241	20,428,170	245,086,318	6,003,093
		141,717	141,717	140,364	1,353
		7,701,503	7,701,503	7,476,049	225,454
		609,352,656	609,352,656	606,389,686	2,962,970

Ministry of Advanced Education and Job Training

62	Minister's Office.....				
63	Ministry and Council Operations.....				
64	Universities, Colleges and Institutes Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48).....		90,135	90,135	
	—Transfer from the Ministry of Labour and Consumer Services (Vote 55).....				
		38,847,245	38,847,245	36,515,311	2,331,934
		617,195,876	38,937,380	650,611,545	5,521,711

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total		
		\$	\$	\$	\$	\$
	Ministry of Provincial Secretary and Government Services					
65	Minister's Office.....	194,140		194,140	192,457	1,683
66	Ministry Operations.....	53,928,862				
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		(134,294)			
	—Transfer to the Premier's Office.....		(5)			
	—Transfer to the Ministry of Attorney General.....		(157,700)			
	—Transfer to the Ministry of Intergovernmental Relations.....		(22,727,504)			
	—Transfer to the Ministry of Tourism, Recreation and Culture.....					
67	Government Information Services.....	15,338,028		30,909,359	28,608,311	2,301,048
68	Pensions and Employee Benefits Administration.....	10		15,338,028	10,437,641	4,900,387
69	Pensions and Employee Benefits Contributions.....	10		10		10
	Statutory—					
	<i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, sec. 28 (1)).....		6,787,427	6,787,437	6,787,437	
	Statutory—					
	<i>Election Act</i> (R.S.B.C. 1979, chap. 103, sec. 191 (1))—1986 General Election expenses.....		9,909,196	9,909,196	9,909,196	
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 103, sec. 18)—Social Housing Commission.....		439,400	439,400	439,400	
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 29).....		12,654,852	12,654,852	12,614,066	40,786
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 30).....		555,000			
	—Transfer to the Ministry of Municipal Affairs.....		(555,000)			
	—Transfer from the Ministry of Intergovernmental Relations (Vote 48).....		42,200	42,200	35,465	6,735
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 50).....		728,216	728,216	643,034	85,182
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 51).....		10	10		10
	—Transfer from the Ministry of Transportation and Highways (Vote 73).....		5,500	5,500	4,673	827
	—Transfer from the Ministry of Transportation and Highways (Vote 78).....		7,841,098	7,841,098	7,449,868	391,230

<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14(16))	493	493	493
<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) net of recoveries			
<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, secs. 8 and 17)			
Special Accounts—			
<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7 (1))			
—Provincial Computerization of Libraries			
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	329,870	6,000	6,000
—Transfer to the Ministry of Tourism, Recreation and Culture	(329,870)		
Special Funds—			
<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 6)—British Columbia Cultural Fund	1,594,000		
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)			
—Transfer to the Ministry of Tourism, Recreation and Culture	(1,594,000)		
<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 3)—First Citizens Fund	1,973,000		
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)			
—Transfer to the Ministry of Intergovernmental Relations	(1,973,000)		
<i>Lottery Act</i> (R.S.B.C. 1979, chap. 249, secs. 6 and 7)—Lottery Fund	110,100,000	289,521,741	289,521,741
<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 4)—Physical Fitness and Amateur Sports Fund	1,645,000		
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)			
—Transfer to the Ministry of Tourism, Recreation and Culture	(1,645,000)		
	185,102,920	374,377,680	7,727,898
	189,274,760	366,649,782	

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

Vote No.	Description	Total Appropriations				Net Under Expenditure \$
		Estimated for the 12 Months Ended March 31, 1987 \$	Other Authorizations \$	Total \$	Actual Expenditure \$	
70	Ministry of Tourism, Recreation and Culture					
	Minister's Office	186,423		186,423	171,937	14,486
71	Ministry Operations	17,193,217				
	Supplement—Special Warrant No. 2		1,740,000			
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Economic Development		(97,035)			
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		375,289	19,211,471	19,211,471	
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Environment and Parks (Vote 57)		2,518,618	2,518,618	2,502,684	15,934
	—Transfer from the Ministry of Provincial Secretary and Govern- ment Services (Vote 66)				22,663,064	64,440
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))		22,727,504	22,727,504		
	net of recoveries					
	Special Accounts—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Provincial Secretary and Govern- ment Services—Provincial Computerization of Libraries		329,870	329,870	37,515	292,355
	Special Funds—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Provincial Secretary and Govern- ment Services—British Columbia Cultural Fund		1,594,000	1,594,000	1,575,576	18,424
	—Transfer from the Ministry of Provincial Secretary and Govern- ment Services—Physical Fitness and Amateur Sports Fund		1,645,000	1,645,000	1,499,209	145,791
		17,379,640	30,833,246	48,212,886	47,661,456	551,430
		226,849		226,849	213,523	13,326
		13,278,396				
	Ministry of Transportation and Highways					
72	Minister's Office					
73	Administration and Services Department					
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Provincial Secretary and Govern- ment Services		(5,500)	13,272,896	13,272,433	463

74	Highway Operations Department	861,654,342				
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23(3))					
75	Motor Vehicle Department	31,870,389	4,999,705	866,654,047	866,654,047	1,507,012
76	Motor Carrier Commission and Branch	2,721,973		31,870,389	30,363,377	8,677
77	Transportation Policy Department	83,035,652		2,721,973	2,713,296	1,781,182
78	Air Services Branch	7,841,098		83,035,652	81,254,470	
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Provincial Secretary and Govern- ment Services	(7,841,098)				
		1,000,628,699	(2,846,893)	997,781,806	994,471,146	3,310,660
Other Appropriations						
79	Student Employment Programs (Ministry of Advanced Education and Job Training)	15,000,000		15,000,000	13,743,664	1,256,336
80	Transit Services (Ministry of Municipal Affairs)	162,145,000				
	Statutory					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))—Prior Year Budget Allocation		(786,570)	161,358,430	160,757,156	601,274
81	Management of the Public Debt (Ministry of Finance and Corporate Relations)	457,900,000		457,900,000	393,580,608	64,319,392
82	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000	30,465,751	19,534,249
	Statutory—					
	Special Accounts—					
	<i>Education Excellence Appropriation Act</i> (S.B.C. 1986, chap. 6, sec. 1)—Fund for Excellence in Education	110,000,000		110,000,000	109,478,739	521,261
		795,045,000	(786,570)	794,258,430	708,025,918	86,232,512
	Total Consolidated Revenue Fund Expenditure	9,643,000,000	383,090,159	10,026,090,159	9,798,649,915	227,440,244

STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1987—Continued

Vote No.	Description	Total Appropriations				Net Under Expenditure
		Estimated for the 12 Months Ended March 31, 1987	Other Authorizations	Total	Actual Expenditure	
Summary		\$	\$	\$	\$	\$
Voted Expenditure		9,200,000,000	35,132,192	9,235,132,192	9,047,266,767	187,865,425
Statutory—						
Special Accounts		295,000,000	5,996,485	300,996,485	298,204,342	2,792,143
Special Funds		426,400,000	808,225,009	1,234,625,009	1,183,486,265	51,138,744
Special Warrants			130,090,000	130,090,000	129,018,322	1,071,678
Various Acts			35,856,776	35,856,776	35,856,776	
Less Inter-Fund Transfers		(278,400,000)	(632,210,303)	(910,610,303)	(895,182,557)	(15,427,746)
Total Consolidated Revenue Fund Expenditure		9,643,000,000	383,090,159	10,026,090,159	9,798,649,915	227,440,244

For details of amounts referred to under section 22 of the *Financial Administration Act*, see Section D of the Public Accounts.

STATEMENT OF COMBINED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION FOR THE FISCAL YEAR ENDED MARCH 31, 1987

	In Thousands	
	1987	1986
	\$	\$
Grants and contributions	7,291,702	6,571,291
Salaries and benefits	1,175,285	1,124,900
Operating costs	1,008,460	1,029,474
Asset acquisitions	478,851	594,785
Other	729,146	685,920
Recoveries	(884,793)	(860,080)
	<u>9,798,651</u>	<u>9,146,290</u>

COMBINED FINANCIAL STATEMENTS STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1987

That debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1987 Net Outstanding ²	1986 Net Outstanding ²
	\$	\$
Municipalities and other local governments—		
(1) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3	1,698	2,633
(2) Guarantees authorized pursuant to the <i>Municipal Act</i> , sec. 854 — Debentures	13,096	14,311
Subtotal, municipalities and other local governments	14,794	16,944
Government services—		
(3) Guarantees authorized pursuant to the <i>British Columbia Buildings Corporation Act</i> , sec. 131—		
Debentures	265,011	468,115
(4) Guarantees authorized pursuant to the <i>System Act</i> , sec. 201 — Debentures	23,575	51,525
Subtotal, government services	288,586	519,640
Health and education— ⁴		
(5) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 91—		
Debentures	367,703	382,019
(6) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —		
Student aid loans	31,046	20,898
Riverview Hospital Volunteer Association		11
Simon Fraser University — Debentures	3,812	
(7) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 91 —		
Debentures	714,732	712,335
(8) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 91 —		
Debentures	878,283	912,496
Subtotal, health and education	1,995,576	2,027,759
Economic development—		
(9) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	3,049	4,143
(10) Guarantees authorized pursuant to the <i>British Columbia Enterprise Corporation Act</i> , sec. 61	29,264	30,079
(11) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 101 —		
Capital leases	25,490	25,957
1st preferred shares — BC Rail Ltd.	204,625	200,000
(12) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 221 —		
Bonds and debentures	53,656	55,303
Notes		49,280
Capital leases	180,820	186,006

(13) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 ¹ — Bonds and Notes Less: held by the British Columbia Housing and Employment Development Financing Authority	93,855	316,618
	(29,129)	(135,586)
	<u>64,726</u>	<u>181,032</u>
(14) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2 (15) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 ¹ — Notes Capital leases	1,430	280
	42,427	42,836
	<u>43,466</u>	<u>43,977</u>
(16) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 — W.L.C. Developments Ltd. The Terry Fox Medical Research Foundation, et al Canadian Commercial Bank Moli Energy Limited National Homes Limited	4,093	21,277
	8,000	8,046
	<u>20,000</u>	<u>14,228</u>
(17) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 ¹ — Bonds and debentures (18) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. ¹ (19) Guarantees authorized pursuant to the <i>Petroleum Corporation Act</i> , secs. 10 and 12 ¹ Subtotal, economic development	43	65
	2,226	149,437
	<u>30,000</u>	<u>5,669</u>
Utilities— (20) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 ¹ — Bonds and debentures Subtotal, utilities	<u>713,315</u>	<u>1,063,363</u>
	7,476,923	8,386,194
	<u>7,476,923</u>	<u>8,386,194</u>
Grand total, all guaranteed debt Less: Amounts included above held by General and Special Funds ³ Net total, all guaranteed debt	10,489,194	12,013,900
	(17,018)	(38,899)
	<u>10,472,176</u>	<u>11,975,001</u>

¹ See Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

² Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

³ As a result of Government financing and investment policies, in addition to guaranteed debt held by the General and Special Funds of the Government, \$2.1 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

⁴ The Government is directly responsible for paying 56.6% to 100% of debt service costs for health and education debt through various grant formulas. In 1986/87 the contributions totalled approximately \$275 million or 77.5 per cent of debt service costs.

COMBINED FINANCIAL STATEMENTS
STATEMENT OF INFORMATION REQUIRED UNDER SECTION 8 (2) (b) (iii)
OF THE *FINANCIAL ADMINISTRATION ACT*
FOR THE FISCAL YEAR ENDED MARCH 31, 1987

Ministry	Money Refunded	In Thousands		
		Assets and Uncollectible Debts Written-Off	Debts and Obligations Forgiven	Remissions Made
	\$	\$	\$	\$
Advanced Education and Job Training		10		
Attorney General	223			
Economic Development		3,294		
Education	3,959			
Energy, Mines and Petroleum Resources		3		
Environment and Parks	50		3	
Finance and Corporate Relations	683	14,924		1,719
Forests and Lands	877	1,664	860	
Health	147	622		
Municipal Affairs	26			
Provincial Secretary and Government Services		1		
Social Services and Housing		247	26	
Transportation & Highways		42		
Total 1987	<u>5,965</u>	<u>20,807</u>	<u>889</u>	<u>1,719</u>
Total 1986	<u>11,233</u>	<u>10,900</u>	<u>5,159</u>	<u>2,703</u>

This statement includes amounts authorized by sections 13, 14, 15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

SECTION B**CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE****CONTENTS**

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**Province of
British Columbia**

**Office of the
Auditor General
Province of British Columbia**


**8 Bastion Square
Victoria
British Columbia
V8V 1X4**

AUDITOR GENERAL'S REPORT

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the consolidated balance sheet of the Government of the Province of British Columbia as at 31 March 1987, and the consolidated statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government of the Province of British Columbia as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended on a consolidated basis in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.


Robert J. Hayward, C.A.
Acting Auditor General

*Victoria, British Columbia
31 August 1987*

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1987

		In Thousands	
	Note	1987	1986
ASSETS			
		\$	\$
Cash and temporary investments	2	219,287	308,608
Accounts receivable	3	900,993	805,023
Inventories	4	105,327	119,764
Investments in and amounts due from Crown corporations and agencies	5	1,872,475	1,470,768
Loans, advances and other investments	6	205,708	224,346
Mortgages receivable	7	303,893	285,393
Fiscal Agency loans	8	3,772,028	3,122,820
Other assets	9	158,173	192,133
		<u>7,537,884</u>	<u>6,528,855</u>
LIABILITIES AND NET EQUITY			
Liabilities:			
Accounts payable and accrued liabilities	10	1,353,594	1,265,092
Due to Crown corporations and agencies	11	17,829	12,014
Deferred revenue	12	245,618	365,958
Public debt	13	9,193,772	7,524,152
		10,810,813	9,167,216
Net equity (deficiency)	14	(3,272,929)	(2,638,361)
		<u>7,537,884</u>	<u>6,528,855</u>
Fixed Assets	1		
Contingencies and Commitments	15		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:



F. A. RHODES
Deputy Minister of Finance and
Corporate Relations



D. B. MARSON
Comptroller General

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1987

In Thousands

	1987		1986	
	Transfers Between Consolidated Revenue Fund Corporations and Crown Corporations		Total	
	Consolidated Revenue Fund (A 6)	Consolidated Crown Corporations (B 20)	\$	\$
REVENUE				
Taxation.....	4,861,505		4,861,505	4,649,401
Natural resources.....	657,591	2,824	660,415	758,757
Other.....	589,526	1,258,676	1,828,070	1,423,776
Contributions from Government enterprises.....	447,605	1,156,289	1,603,894	401,395
Contributions from the Federal Government.....	1,993,257	155	1,993,412	1,825,740
Total revenue.....	8,549,484	2,417,944	9,786,628	9,059,069
EXPENDITURE				
Health.....	2,881,051	969,789	3,163,370	2,837,398
Social services.....	1,491,943		1,491,943	1,526,900
Education.....	1,913,915	6,032	1,910,271	1,732,385
Transportation and communications.....	975,418		942,322	1,043,172
Natural resources, trade and industrial development.....	614,938	468,877	801,599	978,503
Protection of persons and property.....	453,257	20,429	384,120	359,910
Aid to local government.....	392,322	2,046	392,958	298,876
Debt servicing.....	393,581	414,511	799,274	776,168
General government.....	195,564	230,166	388,040	320,197
Housing.....	101,902	46,759	130,442	115,287
Recreation and cultural services.....	66,658	2,019	66,038	74,800
Other.....	318,102	(155,793)	152,309	183,075
Total expenditure.....	9,798,651	2,004,835	10,622,686	10,246,671
Net Operating Expenditure for the Year.....	(1,249,167)	413,109	(836,058)	(1,187,602)
NON-OPERATING TRANSACTIONS				
Adjustment of investments in and amounts due from Crown corporations and agencies (note 5 (f)).....			315,132	
Increase (Decrease) in Unremitted Equity of Transportation Companies and Commercial Enterprises (B 22).....			(113,642)	331,103
Consolidated Net Expenditure for the Year (Note 14).....			(634,568)	(856,499)

The accompanying notes and supplementary statements are an integral part of these financial statements.

**CONSOLIDATED STATEMENT OF CHANGES IN CASH
AND TEMPORARY INVESTMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1987**

	In Thousands	
	1987	1986
	\$	\$
OPERATING TRANSACTIONS		
Net expenditure for the year	(634,568)	(856,499)
Non-cash items included in net expenditure		
Accounts receivable (increases)	(95,970)	
Accounts payable increases	88,502	
Due from Crown corporations (increases)	(401,707)	
Other under \$10 million	5,815	
	(403,360)	(132,409)
Cash items applicable to future operations	15,326	157,804
Cash used for operations	(1,022,602)	(831,104)
INVESTMENT TRANSACTIONS		
Loans, advances and other investments repayments	18,638	38,447
Mortgages receivable (issues)	(18,500)	(6,884)
Divestment of (investment in) other assets	(87,269)	(25,304)
Cash derived from (used for) investments	(87,131)	6,259
Total financial requirements	(1,109,733)	(824,845)
FINANCING TRANSACTIONS (Net)		
Increase in Public Debt issues	1,669,620	1,130,828
Less: used for Fiscal Agency loans	(649,208)	(278,156)
Cash derived from financing	1,020,412	852,672
Increase (decrease) in cash and temporary investments	(89,321)	27,827
Balance — Beginning of Year	308,608	280,781
Balance — End of Year	219,287	308,608

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

- (i) the General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission;
- (ii) Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes;
- (iii) Crown Service corporations — these are considered to be extensions of existing Government programs; and
- (iv) certain Provincial corporations and agencies — considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on an equity basis. A schedule of entities recorded on a consolidated or equity basis may be found on B 19.

The British Columbia Housing and Employment Development Financing Authority is not recorded in these financial statements because it is designed to finance housing and other capital projects managed by the private sector without any Provincial government funding. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Natural Gas Price Adjustment Fund, administered by British Columbia Petroleum Corporation, has not been consolidated, as the Fund is held for subsequent distribution to natural gas producers.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance Corporation of British Columbia have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Since the purpose of the British Columbia Assessment Authority is to establish and maintain uniform provincial assessments, largely for municipalities, it has neither been consolidated nor recorded on an equity basis in these financial statements.

Separate financial statements for entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section F of the Public Accounts except for British Columbia Enterprise Corporation and B.C. Pavilion Corporation (after restructuring) which are represented by the statements of the British Columbia Development Corporation (before restructuring) and B.C. Place Ltd. (before restructuring) (*See* note 5). Section F also includes financial statements for all major Provincial government entities, as well as those for all public bodies which are audited by the Auditor General.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises, which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on an equity basis without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated. Also eliminated is an unamortized gain on the defeasance of British Columbia Railway Company's historic debt.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these consolidated financial statements, is specifically expressed as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) provision for them has been approved through the Estimates or by Treasury Board; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unit holders' share of interest earned by the Portfolio and is only realizable by unit holders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Investments in and Amounts Due from Crown Corporations and Agencies

Investments in those Crown corporations which have been identified as transportation companies and commercial enterprises and which are intended to be run on commercial lines are recorded on an equity basis of accounting. Under this method the Government records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

Amounts due from Crown corporations and agencies represent amounts other than trade receivables which will be realized in the following year.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discount is amortized on an effective yield basis. (Prior to April 1, 1986 discount was amortized on a straight line basis. The effect of the change on these financial statements is insignificant.)

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of \$1.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred, other than trade payables, which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia, Fiscal Agency loans and direct debt obligations of consolidated Crown corporations. These obligations are recorded at principal less unamortized discount and sinking fund balances where applicable. Discount is amortized on an effective yield basis. (Prior to April 1, 1986 discount was amortized on a straight line basis. The effect of the change on these financial statements is insignificant.)

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent obligations of the consolidated entities for capital contracts and extraordinary program commitments to the extent of contracts and agreements in place at the year-end, as disclosed in the audited financial statements of the Government and the related Crown corporations and agencies.

2. Cash and Temporary Investments

Included in temporary investments are units in the Province of British Columbia Pooled Investment Portfolios (established pursuant to the *Financial Administration Act*, section 36 (9) (a)) amounting to \$282.8 million.

3. Accounts Receivable

	In Thousands	
	1987	1986
	\$	\$
Taxes receivable.....	408,662	452,733
Local government bodies.....	1,869	1,834
Government of Canada.....	206,343	62,840
Ministerial accounts receivable.....	169,391	186,791
Accrued interest.....	42,392	39,538
Crown corporations and agencies.....	22,832	13,173
	851,489	756,909
Less: Provision for doubtful accounts.....	(70,193)	(71,826)
	781,296	685,083
Accounts receivable of consolidated Crown corporations:		
British Columbia Buildings Corporation.....	1,753	1,460
British Columbia Educational Institutions Capital Financing Authority.....	17,857	17,633
British Columbia Food Exhibitions Ltd.....	19	341
British Columbia Health Care Research Foundation.....	43	35
British Columbia Heritage Trust.....	53	55
British Columbia Housing Management Commission.....	7,350	5,127
B.C. Pavilion Corporation.....		380
British Columbia Petroleum Corporation.....	4,596	4,366
British Columbia Place Ltd.....		4,337
British Columbia Regional Hospital Districts Financing Authority.....	30,806	29,703
British Columbia School Districts Capital Financing Authority.....	47,307	47,855
British Columbia Systems Corporation.....	47	517
Creston Valley Wildlife Management Authority Trust Fund.....	6	8
Discovery Foundation.....	451	522
Expo 86 Corporation.....	2,084	3,260
Health Facilities Association of British Columbia.....	187	134
Knowledge Network of the West Communications Authority.....	57	58
Legal Services Society.....	123	84
Medical Services Commission of British Columbia.....	6,559	3,880
Provincial Capital Commission.....	216	141
Provincial Rental Housing Corporation.....	150	
Science Council of British Columbia.....	33	44
	900,993	805,023

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

4. Inventories

	In Thousands	
	1987	1986
	\$	\$
Consolidated Revenue Fund	105,305	109,652
Inventories of consolidated Crown corporations:		
B.C. Pavilion Corporation		62
Creston Valley Wildlife Management Authority Trust Fund	12	9
Provincial Capital Commission	10	8
W.L.C. Developments Ltd.		10,033
	<u>105,327</u>	<u>119,764</u>

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands	
	1987	1986
	\$	\$
Equity investments — (B 22)	1,870,973	1,469,266
Amount due from Workers' Compensation Board of British Columbia	1,502	1,502
	<u>1,872,475</u>	<u>1,470,768</u>

(a) Definitions

Investments (including long-term advances) in those Crown corporations which have been identified as transportation companies and commercial enterprises are recorded at cost, adjusted for increases and decreases in the investees' net assets.

Amounts due represent amounts, other than trade receivables, which will be realized in the following year.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985 the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation. In 1986/87, the amount of this transfer was \$15,000,000.

(c) Pacific Coach Lines Ltd. (the Company)

Effective March 31, 1984 the operations of Pacific Coach Lines Ltd. ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for the Company effective September 1986.

(d) British Columbia Railway Company (the Company)

Due to a prolonged weakness of British Columbia Railway Company's financial position, the Province's investment in the capital stock of the Company was written down by \$185.5 million in the fiscal year ended March 31, 1980, and a further \$45 million in the fiscal year ended March 31, 1982.

During 1984, a capital grant of \$429 million from the Province was used by the Company to defease its historic debt, resulting in a gain to the Company of \$179 million. Subsequently the Company has reported operating profits of approximately \$40 million each year. In view of the Company's restored profitability, the carrying value of the investment in British Columbia Railway Company has been written back to its original cost. The resulting valuation increase of \$230.573 million in the Government's investment in Crown corporations is offset in these consolidated financial statements by an equal reduction in equity contributed and transferred to Crown corporations. Therefore there is no net effect on the consolidated equity of the Government.

(e) British Columbia Enterprise Corporation Restructuring:

- British Columbia Buildings Corporation; British Columbia Place Ltd.; British Columbia Development Corporation; and B.C. Pavilion Corporation.

The *British Columbia Enterprise Corporation Financial Restructuring Act* and Sections 1 to 7 and 9 of the *Miscellaneous Statutes Amendment Act (No. 3)*, 1987 came into force on August 20, 1987 and dealt with the restructuring of British Columbia Place Ltd. (BCP), British Columbia Development Corporation

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(BCDC), British Columbia Buildings Corporation (BCBC), and B.C. Pavilion Corporation. This legislation provided for the restructuring to be deemed to have occurred on March 31, 1987. The two Acts provided that the Lieutenant Governor in Council may, by order made before December 31, 1987, establish the March 31, 1987 value of property, assets, indebtedness and rights transferred. All transactions arising out of this legislation have been reflected in these financial statements.

BCP was renamed British Columbia Enterprise Corporation (BCEC), which the Government then purchased from BCBC by assuming direct responsibility for \$143 million of BCBC's debt and by releasing BCBC from \$62 million of Fiscal Agency Loans payable to the Government. All assets and liabilities of BCDC were transferred to BCEC. The Government then relieved BCEC of \$404 million of debt by converting Fiscal Agency Loans receivable from BCEC to an investment in BCEC. The accumulated deficit of BCDC prior to restructuring amounted to \$103 million and has been accounted for as a valuation adjustment to write down the Government's investment (*See* (f) below).

Prior to financial restructuring, BCP was fully consolidated in the Government's financial statements. Its fixed asset acquisitions and dispositions were treated as expenditure transactions upon consolidation in order to conform with the Government's stated accounting policies. Upon restructuring, accounting policy adjustments were made to reflect the value of the net assets previously treated as expenditures upon consolidation of BCP, which are now accounted for as assets of BCEC, an entity accounted for on the equity basis. This adjustment, amounting to \$187 million, represents the net effect of the restructuring on the consolidated net expenditure for the year. (*See* (f) below).

Public facilities assets and liabilities were then transferred from BCEC to an existing subsidiary, B.C. Pavilion Corporation. Ownership of B.C. Pavilion Corporation was transferred from BCEC to the Government.

The result of the restructuring was the inclusion of all of the commercial assets (i.e. land for development and loan portfolio) in BCEC and the inclusion of the public facilities assets in B.C. Pavilion Corporation (e.g. B. C. Place Stadium and the B. C. Trade and Convention Centre Lease).

(f) Adjustment of Investments In and Amounts Due from Crown Corporations and Agencies

	In Thousands	
	1987	1986
	\$	\$
British Columbia Enterprise Corporation		
Accounting policy adjustments	187,371	
Valuation adjustment	(102,812)	
	84,559	
British Columbia Railway Company		
Valuation adjustment (<i>See</i> (d) above)	230,573	
	<u>315,132</u>	

6. Loans, Advances and Other Investments

	In Thousands	
	1987	1986
	\$	\$
Consolidated Revenue Fund	154,114	177,784
Loans, advances and other investments by consolidated Crown corporations:		
British Columbia Petroleum Corporation	48,024	45,000
Knowledge Network of the West Communications Authority	1,369	1,562
Discovery Foundation	2,201	
	<u>205,708</u>	<u>224,346</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

7. Mortgages Receivable

	In Thousands	
	1987	1986
	\$	\$
Consolidated Revenue Fund	299,593	281,272
Mortgages receivable of consolidated Crown corporations:		
British Columbia Heritage Trust		100
British Columbia Petroleum Corporation		64
British Columbia Place Ltd.		231
Health Facilities Association of British Columbia	4,300	3,726
	<u>303,893</u>	<u>285,393</u>

8. Fiscal Agency Loans

	In Thousands	
	1987	1986
	Total	Total
	\$	\$
British Columbia Assessment Authority	4,503	3,637
British Columbia Educational Institutions Capital Financing Authority	371,311	374,537
British Columbia Development Corporation		10,000
British Columbia Hydro and Power Authority	898,602	440,255
British Columbia Railway Company	74,110	93,260
British Columbia Regional Hospital Districts Financing Authority	614,416	607,949
British Columbia School Districts Capital Financing Authority	834,996	869,264
British Columbia Transit	781,844	660,061
Capital Project Certificate of Approval Program	63,339	34,860
Simon Fraser University		1,362
University of British Columbia	36,485	27,635
British Columbia Enterprise Corporation	15,491	
British Columbia Housing and Employment Development Financing Authority	24,364	
British Columbia Steamship Company (1975) Ltd.	3,111	
Greater Vancouver Sewerage and Water District	30,169	
Greater Vancouver Water District	19,287	
	<u>3,772,028</u>	<u>3,122,820</u>

9. Other Assets

	In Thousands	
	1987	1986
	\$	\$
Consolidated Revenue Fund	95,582	106,814
Other assets of consolidated Crown corporations:		
British Columbia Buildings Corporation	1,428	1,921
British Columbia Food Exhibitions Ltd.		15
British Columbia Housing Management Commission	985	947
B.C. Pavilion Corporation		28
British Columbia Petroleum Corporation	40,281	54,247
British Columbia Place Ltd.		1,026
British Columbia Regional Hospital Districts Financing Authority	4,995	3,457
British Columbia School Districts Capital Financing Authority	13,769	21,140
British Columbia Systems Corporation	507	935
Creston Valley Wildlife Management Authority Trust Fund	176	146
Discovery Foundation	230	1,349
Knowledge Network of the West Communications Authority	113	11
Legal Services Society	74	61
Provincial Capital Commission	16	23
Provincial Rental Housing Corporation	15	11
Science Council of British Columbia	2	2
	<u>158,173</u>	<u>192,133</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1987	1986
	\$	\$
Consolidated Revenue Fund	1,082,634	982,918
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation	35,930	32,398
British Columbia Educational Institutions Capital Financing Authority	16,793	17,021
British Columbia Food Exhibitions Ltd.	3	85
British Columbia Health Care Research Foundation	11	2
British Columbia Heritage Trust	39	16
British Columbia Housing Management Commission	5,711	3,450
B.C. Pavilion Corporation		687
British Columbia Petroleum Corporation	6,991	6,124
British Columbia Place Ltd.		13,346
British Columbia Regional Hospital Districts Financing Authority	33,276	32,294
British Columbia School Districts Capital Financing Authority	46,755	47,266
British Columbia Systems Corporation	15,688	6,616
Creston Valley Wildlife Management Authority Trust Fund	9	3
Discovery Foundation	626	910
Expo 86 Corporation	1,690	15,367
Health Facilities Association of British Columbia	354	447
Knowledge Network of the West Communications Authority	356	365
Legal Services Society	2,723	2,465
Medical Services Commission of British Columbia	103,081	100,090
Provincial Capital Commission	216	158
Provincial Rental Housing Corporation	600	2,451
Science Council of British Columbia	96	45
Universities Council	12	17
W.L.C. Developments Ltd.		551
	<u>1,353,594</u>	<u>1,265,092</u>

11. Due to Crown Corporations and Agencies

	In Thousands	
	1987	1986
	\$	\$
British Columbia Development Corporation		3,157
British Columbia Enterprise Corporation	5,775	
British Columbia Institute of Technology	14	
British Columbia Transit	3,584	1,237
Pacific Vocational Institute		9
Simon Fraser University	2,310	1,712
University of British Columbia	4,961	4,554
University of Victoria	1,185	1,011
Workers' Compensation Board of British Columbia		334
	<u>17,829</u>	<u>12,014</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

12. Deferred Revenue

	In Thousands	
	1987	1986
	\$	\$
Motor vehicle licences and permits	74,585	71,633
Water rentals and recording fees	54,049	59,958
Petroleum, natural gas and mineral leases and fees	23,567	31,585
Casanda Assistance Plan	32,098	30,473
Miscellaneous	28,670	16,978
Deferred revenue of consolidated Crown corporations:		
British Columbia Food Exhibitions Ltd.	33	541
British Columbia Housing Management Commission	327	214
B.C. Pavilion Corporation		14
British Columbia Place Ltd.		1,661
British Columbia Systems Corporation	215	486
Creston Valley Wildlife Management Authority Trust Fund	2	11
Discovery Foundation	208	188
Expo 86 Corporation		125,530
Knowledge Network of the West Communications Authority	137	44
Legal Services Society		519
Medical Services Commission of British Columbia	31,723	26,119
Provincial Capital Commission	4	4
	<u>245,618</u>	<u>365,958</u>

	In Thousands				
	1987			1986	
	Less				
	Gross Debt	Sinking Funds Accumulated	Debt Held by Consolidated Entities	Net Debt	Net Debt
	\$	\$	\$	\$	\$
Debt issued by:					
Consolidated Revenue Fund ¹	7,148,203	(129,677)	(2,163)	7,016,363	5,018,894
Crown corporations:					
British Columbia Buildings Corporation ¹	417,178	(48,232)	(123,922)	245,024	438,478
British Columbia Educational Institutions					
Capital Financing Authority.....	439,072	(65,597)	(22,430)	351,045	365,017
British Columbia Petroleum Corporation.....	30,000			30,000	29,915
British Columbia Place Ltd.....					27,867
British Columbia Regional Hospital					
Districts Financing Authority.....	1,022,886	(335,371)	(12,000)	675,515	672,033
British Columbia School Districts Capital					
Financing Authority.....	1,516,937	(668,171)	(44,089)	804,677	846,319
British Columbia Systems Corporation.....	44,380	(3,728)	(15,826)	24,826	56,122
Expo 86 Corporation.....	98,643		(98,643)		
Health Facilities Association of British					
Columbia.....	100,335	(32,231)	(68,104)		
Provincial Rental Housing Corporation.....	67,634		(21,312)	46,322	46,422
W.L.C. Developments Ltd.....					23,085
	10,885,268	(1,283,007)	(408,489)	9,193,772	7,524,152

Net debt repayment due in the next fiscal year is Canadian \$479 million and U.S. \$1 million and due within the next five years is Canadian \$3,444 million and U.S. \$152 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section F for Crown corporations' financial statements and to the Schedule of Public Debt in Section A for Combined General and Special Fund details.

¹ The 1987 Gross Debt is net of unamortized discount in the amount of \$230 million for the Consolidated Revenue Fund and \$9 million for the British Columbia Buildings Corporation.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

14. Net Equity (Deficiency)

	In Thousands	
	1987	1986
	\$	\$
Net equity (deficiency)—beginning of year.....	(2,638,361)	(1,781,862)
Net expenditure for the year	(634,568)	(856,499)
Net equity (deficiency)—end of year.....	<u>(3,272,929)</u>	<u>(2,638,361)</u>

Included in the net equity (deficiency) of these financial statements are \$151 million set aside by special disposition of the Legislature for the specific use of Special Funds (1986—\$250 million).

15. Contingencies and Commitments

(a) Guaranteed debt

Guaranteed debt as at March 31, 1987 totalled \$8.1 billion. Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on B 24 for details.

(b) Contingent liabilities

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds \$100,000:

- a number of airline companies are challenging the Province's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds \$23 million;
- claims of \$2 million and \$2.5 million have been made regarding motor vehicle accidents;
- various claims totalling \$13 million against assessments for social services, motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling \$12.1 million (each between \$100,000 and \$2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) Commitments

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations.

For reporting purposes in these financial statements, future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. Commitments for capital construction projects totalled approximately \$148 million. Minimum payments under leases and other operating commitments totalled approximately \$717 million.

Approved capital commitments for those entities reported on the equity basis totalled approximately \$260 million and minimum payments under operating leases totalled approximately \$111 million.

(d) Superannuation and pension actuarial valuations

- (i) The Government has statutory responsibilities in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:
 - the amount of the deficiency in the case of the Public Service Superannuation Fund; and
 - the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

- (ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

15. Commitments and Contingencies — Continued

financial position of the fund. The reporting of the unfunded liability by the actuary does not indicate a current deficiency but, rather, indicates that deficiencies may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1984	College Pension as at August 31, 1985
	\$	\$
Total Actuarial Liability.....	3,957,322	310,126
Less assets:		
Fund.....	(1,660,012)	(130,113)
Present value of future contributions.....	(1,741,452)	(119,122)
Unfunded liability.....	<u>555,858</u>	<u>60,891</u>

(iii) In addition, the Government has a statutory responsibility to make specified employer contributions to the Teachers' Pension Fund on behalf of each board of school trustees; however, the *Pension (Teachers) Act* does not specify who is responsible for any deficiency that may arise in the Teachers' Pension Fund.

See Section G of the Public Accounts for further details of these plans.

16. Trust Funds

Amounts held and administered in trust by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1987	1986
	\$	\$
Superannuation, Pension and Long-term Disability Funds.....	8,387,393	7,455,520
Sinking Funds.....	2,715,332	2,511,014
Other Managed Trust Funds.....	468,873	703,351
Workers' Compensation Board of British Columbia.....	2,546,619	2,276,187
Custodial Deposits.....	352,033	341,069
	<u>14,470,250</u>	<u>13,287,141</u>

See Section C of the Public Accounts for further details.

17. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF ENTITIES RECORDED ON A CONSOLIDATED OR EQUITY BASIS
FOR THE FISCAL YEAR ENDED MARCH 31, 1987

CROWN SERVICE CORPORATIONS
RECORDED ON CONSOLIDATED BASIS

British Columbia Buildings Corporation
British Columbia Systems Corporation

PROVINCIAL CORPORATIONS AND AGENCIES
RECORDED ON CONSOLIDATED BASIS

British Columbia Educational Institutions Capital Financing Authority
British Columbia Food Exhibitions Ltd.
British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
B.C. Pavilion Corporation
British Columbia Petroleum Corporation (reported by Petroleum Corporation Fund)
British Columbia Place Ltd.
British Columbia Regional Hospital Districts Financing Authority
British Columbia School Districts Capital Financing Authority
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Expo 86 Corporation
Health Facilities Association of British Columbia
Knowledge Network of the West Communications Authority
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
The Science Council of British Columbia and Secretariat on Science, Research and
Development (Science Council of British Columbia)
Universities Council

TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
RECORDED ON EQUITY BASIS

British Columbia Cellulose Company
British Columbia Development Corporation
British Columbia Enterprise Corporation
British Columbia Ferry Corporation
British Columbia Hydro and Power Authority
British Columbia Lottery Corporation
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit
Housing Corporation of British Columbia
Ocean Falls Corporation
Pacific Coach Lines Limited

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS
FOR THE FISCAL YEAR ENDED MARCH 31, 1987¹

	1987		1986	
	In Thousands			
	Earnings (losses) per Consolidated Crown Corporations' Financial Statements	Accounting Policy Adjustments ²	Net Earnings (losses) for the Year	Net Earnings (losses) for the Year
	\$	Fixed Assets \$	Other \$	\$
Crown Service Corporations:				
British Columbia Buildings Corporation	5,292	(7,654)	(2,645)	22,104
British Columbia Systems Corporation	2,713	(7,579)		3,493
	<u>8,005</u>	<u>(15,233)</u>	<u>(2,645)</u>	<u>25,597</u>
Provincial Corporations and Agencies:				
British Columbia Food Exhibitions Ltd.	372	13	(294)	61
British Columbia Health Care Research Foundation	161		435	(207)
British Columbia Heritage Trust	113	(40)		(185)
British Columbia Housing Management Commission	745	78		594
B. C. Pavilion Corporation	(6,682)	19,000	71	(9,768)
British Columbia Petroleum Corporation	226	91	1,787	(342)
British Columbia Place Ltd.	(19,698)	441		(39,506)
Creston Valley Wildlife Management Authority Trust Fund	38			39
Discovery Foundation	(4,753)	853	(825)	(2,080)
Expo 86 Corporation	18,616	349,257	53,813	(200,779)
Health Facilities Association of British Columbia	38	5,048		6,048
Knowledge Network of the West Communications Authority	(110)	44		(613)
Legal Services Society	1,782			(984)
Provincial Capital Commission	304			134
Provincial Rental Housing Corporation	237		1,932	1,292
Science Council of British Columbia	(111)			(417)
Universities Council			(111)	6
	<u>(8,722)</u>	<u>374,785</u>	<u>56,919</u>	<u>(246,707)</u>
Total	<u>(717)</u>	<u>359,552</u>	<u>54,274</u>	<u>(221,110)</u>

¹ The British Columbia Educational Institutions Capital Financing Authority, British Columbia Regional Hospital Districts Financing Authority, British Columbia School Districts Capital Financing Authority and the Medical Services Commission of British Columbia do not generate any earnings or losses and are, therefore, not shown on this schedule.

² Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in Note 1, Basis of Accounting, B 8.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT TO RECONCILE CORPORATE EQUITY TO EQUITY OF PROVINCE
AS AT MARCH 31, 1987¹

	In Thousands				
	British Columbia Hydro and Power Authority \$	British Columbia Ferry Corporation \$	British Columbia Railway Company \$	British Columbia Steamship Company (1975) Ltd. \$	British Columbia Transit \$
Share capital.....		6,851	257,688		
Contributed surplus.....	677,000	250,401	510,716	5,684	212,444
Retained earnings (deficit).....	540,000	(51,916)	84,059	(9,534)	2,260
Corporate equity.....	<u>1,217,000</u>	<u>205,336</u>	<u>852,463</u>	<u>(3,850)</u>	<u>214,704</u>
Unamortized asset appraisal increases.....		(71,092)			(111,224)
Profit on transactions between consolidated entities.....	(5,200)				
Contributed and other surpluses not recognized in government equity until taken into operating results of corporation.....	(677,000)			(200)	
Unamortized gain on defeasance of entity debt not recognized in government equity.....			(146,598)		
Permanent debt-financing of entities included in equity of Province.....	8,084		10,235		49,000
Equity of Province.....	<u>542,884</u>	<u>134,244</u>	<u>716,100</u>	<u>(4,050)</u>	<u>152,480</u>

¹ For all other entities on B 21 and B 22, corporate equity and equity of the Province are the same.

CONSOLIDATED FINANCIAL STATEMENTS **STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1987**

That debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1987	1986
	Net	Net
	Outstanding ²	Outstanding ²
	\$	\$
Municipalities and other local governments —		
(1) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3	1,698	2,633
(2) Guarantees authorized pursuant to the <i>Municipal Act</i> , sec. 854 — Debentures	13,096	14,311
Subtotal, municipalities and other local governments	14,794	16,944
Health and education —		
(3) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —		
Student aid loans	31,046	20,898
Riverview Hospital Volunteer Association		11
Simon Fraser University — Debentures	3,812	
Subtotal, health and education	34,858	20,909
Economic development—		
(4) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	3,049	4,143
(5) Guarantees authorized pursuant to the <i>British Columbia Enterprise Corporation Act</i> , sec. 6 ¹	29,264	
(6) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10 ¹ —		
Capital leases		
1st preferred shares — BC Rail Ltd.	25,490	25,957
Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 ¹ —	204,625	200,000
Bonds and debentures		
Notes	53,656	55,303
Capital leases	180,820	49,280
(7) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 ¹ —		186,006
Bonds and Notes		
Less: held by the British Columbia Housing and Employment Development Financing Authority	93,855	316,618
(8) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2	(29,129)	(135,586)
(9) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 ¹ —	64,776	181,032
Notes	1,430	280
Capital leases		
(10) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2	42,427	42,836
(11) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 ¹ —	43,466	43,977
Notes		
Capital leases		

(11) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —		
W.L.C. Developments Ltd.	4,093	8,046
The Terry Fox Medical Research Foundation, <i>et al</i>	8,000	14,228
Canadian Commercial Bank		15,748
Moli Energy Limited	20,000	65
National Homes Limited	43	
(12) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 ¹ — Bonds and debentures	2,226	149,437
(13) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. ¹		5,669
Subtotal, economic development	683,315	982,007
Utilities —		
(14) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 ¹ —		
Bonds and debentures	7,476,923	8,386,194
Subtotal, utilities	7,476,923	8,386,194
Grand total, all guaranteed debt	8,209,890	9,406,054
Less: Amounts included above held as investments within the Consolidated Entity ³	(72,798)	(166,968)
Net total, all guaranteed debt	8,137,092	9,239,086

¹ See Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

² Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Province arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

³ As a result of Government financing and investment policies, in addition to guaranteed debt held by the Consolidated Entity, \$2.0 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

SECTION C

TRUST FUNDS FINANCIAL STATEMENTS

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Province of
British Columbia

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Auditor General
Province of British Columbia

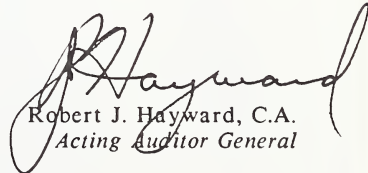
8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR GENERAL'S REPORT

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the statement of financial position of the Trust Funds of the Government of the Province of British Columbia as at 31 March 1987, and the statement of changes in trust balances for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the Trust Funds of the Government of the Province of British Columbia as at 31 March 1987 and the changes in trust balances for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.


Robert J. Hayward, C.A.
Acting Auditor General

*Victoria, British Columbia
31 August 1987*

TRUST FUNDS STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1987

	Cash, Short-term Investments and Units ⁴	Receivables	Other Investments ¹	Other Assets	In Thousands Accounts Payable	Trust Balances 1987	Trust Balances 1986
	\$	\$	\$	\$	\$	\$	\$
Actively Managed:							
Superannuation, Pension and Long-term Disability Funds							
Public Service Superannuation Fund	846,248	85,684	1,683,364	8,171	(763)	2,622,704	2,334,071
Municipal Superannuation Fund	848,875	88,723	1,740,426	8,157	(768)	2,685,413	2,376,575
Teachers' Pensions Fund	638,930	64,250	1,344,678	9,296	(381)	2,056,773	1,818,261
College Pension Fund	60,390	6,514	112,604	206	(53)	179,661	155,729
British Columbia Hydro and Power Authority Pension Fund	181,312	14,032	403,113	(1,830)	(96)	596,531	547,841
British Columbia Power Commission Superannuation Fund	7,789	812	21,246	296	(7)	30,136	29,773
BC Rail Ltd. Pension Fund	46,612	5,247	110,443	272	(33)	162,541	142,035
Members of the Legislative Assembly Superannuation Account	3,660	7,090	1,037		(9,519)	2,268	4,146
Public Service Long-term Disability Plan	32,715	1,352	11,447	3	(926)	44,591	40,553
Crown Corporations Long-term Disability Plan	4,270	282	2,340		(117)	6,775	6,536
Total Superannuation, Pension and Long-term Disability Funds	2,670,801	273,986	5,430,698	24,571 ²	(12,663)	8,387,393	7,455,520
Sinking Funds							
British Columbia Buildings Corporation	28,013	818	17,740			46,571	37,883
British Columbia Educational Institutions Capital Financing Authority	44,112	217	17,331		(14)	61,646	49,194
British Columbia Hydro and Power Authority	391,392	18,891	703,557		(10,300)	1,103,540	1,034,503
British Columbia Railway Company		16,147	583,782			599,929	597,630
British Columbia Regional Hospital Districts Financing Authority	103,902	3,534	159,619		(45)	267,010	263,692
British Columbia School Districts Capital Financing Authority	162,610	7,014	297,258		(67)	466,815	427,877
Greater Vancouver Sewerage and Drainage District	9,692	544	7,082		(6)	17,312	30,002
Province of British Columbia	43,954	1,045	44,242		(7)	89,241	40,787
Province of British Columbia — Fiscal Agency borrowings	34,743	512	5,188			40,436	11,557
Other	15,735	534	6,569		(6)	22,832	17,889
Total Sinking Funds	834,153	49,256	1,842,368		(10,445)	2,715,332	2,511,014
Other Managed Trust Funds							
British Columbia Buildings Corporation Trust							13,921
British Columbia Development Corporation Trust							90,954
British Columbia Ferry Corporation Trust	26,617	54				26,671	15,610
British Columbia Housing and Employment Development Financing Authority Trust	(127)						48,537
British Columbia Hydro and Power Authority Trust	72,188	83			(1)	(128)	224,160
British Columbia Lottery Corporation Trust	9,710	155			(10)	9,865	11,167

	1		1	415	8
B.C. Pavilion Corporation Trust					
British Columbia Railway Company Trust					
British Columbia Regional Hospital Districts Financing Authority Trust					
British Columbia School Districts Capital Financing Authority Trust					
British Columbia Transit Trust	1,199	68,361	69,560	26,933	
Discovery Foundation Trust	4,035	201,357	205,392	237,983	
Expo 86 Corporation Trust	5		26,304	11,064	
Health Facilities Association of British Columbia Trust	57			6,643	
Health Facilities Development Subsidiary Agreement	2			5,732	
Travel Industry Development Subsidiary Agreement	2,547		(16)	816	76
University of Victoria Engineering Complex Capital Account	18		(124)	2,547	2,630
Other	131		(19)	542	1,842
			(11)	6,689	5,676
Total Other Managed Trust Funds	8,286	269,718	(181)	468,873	703,351
Custodial Deposits:					
Held Under the Jurisdiction of:					
Public Trustee and Official Administrators	4,941	29,749	31,777 ³	237,549	226,459
Crop Insurance Fund	7,858		(3,034)	(13,478)	(3,781)
Land Registry Assurance Fund	13	659	(21,531)	1,219	1,291
Supreme and County Court Rules (Sutor's Funds)		18,724		73,085	69,646
Workers' Compensation Board	63,451	1,806,996	(489)	2,546,619	2,276,187
Other Acts and Miscellaneous Deposits	2,061	7,623	(273)	53,658	47,454
Total Custodial Deposits	78,324	1,863,751	(25,327)	2,898,652	2,617,256
Total Trust Funds	409,852	9,406,535	(48,616)	14,470,250	13,287,141

¹ Comprised mainly of long-term investments.² Consists of deferred losses less gains on sale of investments.³ Comprised mainly of real property.⁴ Units in Province of British Columbia Pooled Investment Portfolios, established pursuant to the *Financial Administration Act*, section 36 (9) (a).

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:



F. A. RHODES

Deputy Minister of Finance and Corporate Relations



D. B. MARSTON

Comptroller General

TRUST FUNDS **STATEMENT OF CHANGES IN TRUST BALANCES** **FOR THE YEAR ENDED MARCH 31, 1987**

	In Thousands					
	Contributions and Transfers In	Investment Income	Pension Payments and Transfers Out	Admin- istration Fees and Other	Net Change	Trust Balances
	\$	\$	\$	\$	\$	1986 \$
Actively Managed:						
Superannuation, Pension and Long-term Disability Funds						
Public Service Superannuation Fund	177,865	240,416	(127,457)	(2,191)	288,633	2,334,071
Municipal Superannuation Fund	215,741	241,296	(145,628)	(2,571)	308,838	2,376,575
Teachers' Pensions Fund	167,646	186,716	(114,395)	(1,455)	238,512	1,818,261
College Pension Fund	12,574	15,378	(3,820)	(200)	23,932	155,729
British Columbia Hydro and Power Authority Pension Fund	26,467	57,148	(34,576)	(349)	48,690	596,531
British Columbia Power Commission Superannuation Fund	20	2,508	(2,142)	(23)	363	30,136
BC Rail Ltd. Pension Fund	9,197	15,049	(3,623)	(117)	20,506	162,541
Members of the Legislative Assembly Superannuation Account	7,243	384	(9,505)		(1,878)	2,268
Public Service Long-term Disability Plan	11,348	4,039	(11,039)	(310)	4,038	44,591
Crown Corporations Long-term Disability Plan	1,170	615	(1,513)	(33)	239	6,775
Total Superannuation, Pension and Long-term Disability Funds	629,271	763,549	(453,698)	(7,249)	931,873	7,455,520
Sinking Funds						
British Columbia Buildings Corporation	4,858	3,830	(2,570)		8,688	46,571
British Columbia Educational Institutions Capital Financing Authority	9,855	5,218	(115,674)	(51)	12,452	61,646
British Columbia Hydro and Power Authority	94,812	89,899	(79,051)		69,037	1,103,503
British Columbia Railway Company		81,350	(49,657)	(184)	2,299	599,929
British Columbia Regional Hospital Districts Financing Authority	25,093	28,066	(39,224)	(263)	3,318	267,010
British Columbia School Districts Capital Financing Authority	34,045	44,380	(15,860)	(23)	38,938	466,815
Greater Vancouver Sewerage and Drainage District	1,570	1,623	(6,285)		(12,690)	17,312
Province of British Columbia	36,225	5,944	16,955	(25)	48,454	89,241
Province of British Columbia — Fiscal Agency borrowings	10,337	1,612	(207)	(9)	28,879	40,436
Other	3,106	2,053			4,943	22,832
Total Sinking Funds	219,901	263,975	(279,003)	(555)	204,318	2,511,014

Other Managed Trust Funds	Capital Receipts	Investment Income	Capital Disbursements	Administration Fees and Other	Net Change	Trust Balances 1987	Trust Balances 1986
	\$	\$	\$	\$	\$	\$	\$
British Columbia Buildings Corporation Trust	223,673	214	(237,811)	3	(13,921)		13,921
British Columbia Development Corporation Trust	177,853	965	(269,784)	12	(90,954)		90,954
British Columbia Ferry Corporation Trust	138,140	2,554	(129,640)	7	11,061	26,671	15,610
British Columbia Housing and Employment Development Financing Authority Trust	138,442	122	(187,228)	(1)	(48,665)	(128)	48,537
British Columbia Hydro and Power Authority Trust	2,105,319	5,252	(2,262,476)	6	(151,899)	72,261	224,160
British Columbia Lottery Corporation Trust	236,168	1,731	(239,204)	3	(1,302)	9,865	11,167
B.C. Pavilion Corporation Trust		10	(424)		(414)	1	415
British Columbia Railway Company Trust	26,925		(26,933)		(8)		8
British Columbia Regional Hospital Districts Financing Authority Trust	41,289	4,806	(3,468)		42,627	69,560	26,933
British Columbia School Districts Capital Financing Authority Trust	34,954	20,255	(87,800)		(32,591)	205,392	237,983
British Columbia Transit Trust	342,870	2,127	(329,761)	4	15,240	26,304	11,064
Discovery Foundation Trust		395	(7,041)	3	(6,643)		6,643
Expo 86 Corporation Trust	324,014	328	(281,725)	4	42,621	48,353	5,732
Health Facilities Association of British Columbia Trust	4,437		(3,697)		740	816	76
Travel Industry Development Subsidiary Agreement	146		(229)		(83)	2,547	2,630
University of Victoria Engineering Complex Capital Account			(1,300)		(1,300)	542	1,842
Other	161,060	1,260	(161,303)	(4)	1,013	6,689	5,676
Total Other Managed Trust Funds	3,955,290	40,019	(4,229,824)	37	(234,478)	468,873	703,351

The accompanying notes are an integral part of these financial statements.

NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

1. Significant Accounting Policies

A. REPORTING ENTITY

Trust Funds include amounts held and administered in trust; the Government has no power of appropriation over these funds. Two types of funds exist: actively managed funds and custodial deposits. The actively managed funds require the Minister of Finance and Corporate Relations to set investment policy. In addition, he may perform one or more of the following functions: control the collection of contributions, instalments and other receipts; disburse payments; and perform other administrative and miscellaneous functions related to the funds. The Minister's involvement with custodial deposits is merely to hold assets according to conditions set by agreements or statutes.

Actively managed funds include superannuation funds, long-term disability funds, pension funds, sinking funds and other managed trust funds. Custodial deposits include: funds held by the Public Trustee and Official Administrators, funds held under the Supreme and County Court Rules, funds held for the Workers' Compensation Board, funds held under other acts and miscellaneous deposits. Each is more fully described below.

(a) *Superannuation, Pension and Long-term Disability Funds*

The Government administers and is responsible for collection of employee and employer contributions to certain superannuation, pension and long-term disability funds in accordance with the following acts and regulations:

Pension (Public Service) Act
Pension (Municipal) Act
Pension (Teachers) Act
Pension (College) Act
Legislative Assembly Allowances and Pension Act
British Columbia Hydro and Power Authority Pension Fund Regulations
British Columbia Power Commission Superannuation Fund Regulations
BC Rail Ltd. Pension Fund Plan
Public Service Benefit Plan Act (Employer contributions only)

The Government is responsible for the payment of the employer contributions under the *Pension (Public Service) Act*, the *Legislative Assembly Allowances and Pension Act*, the *Public Service Benefit Plan Act* and, under the *Pension (Teachers) Act*, has a statutory obligation to make specified employer contributions on behalf of each board of school trustees. It has statutory responsibilities where a deficiency exists between the money available for payment of superannuation allowances and the amount necessary to meet the payment of those allowances under the *Pension (Public Service) Act*, the *Pension (College) Act* and the *Legislative Assembly Allowances and Pension Act*. The Government has no further statutory responsibilities under other acts and regulations noted above.

(b) *Sinking Funds*

The Minister of Finance and Corporate Relations holds in trust and manages sinking funds on behalf of various Crown corporations and public bodies, and establishes sinking funds for the Province's borrowings under the provisions of the *Financial Administration Act* (S.B.C. 1981, chap. 15). Instalments are received on a periodic basis from the Crown corporations and are invested by the Minister of Finance and Corporate Relations in his capacity as Trustee. The accumulated instalments, together with interest earned, less administrative costs, constitute the sinking funds. The purpose of these sinking funds is to provide for an orderly retirement of debt at maturity.

(c) *Other Managed Trust Funds*

These are funds of various Crown corporations and public bodies deposited with the Government for investment and administration. They include amounts such as working capital surplus to their immediate needs and funds for capital transactions.

(d) *Custodial Deposits*

(i) Public Trustee and Official Administrators

Trust officers are responsible for the recording, managing and reporting aspects of the accounts maintained under the *Infants Act*, *Patients Property Act*, *Estate Administration Act*, *Public Trustee Act* and *Trustee Act*. These officers ensure that funds received for payments on mortgages, receivables, property rentals and investments are managed within the requirements of

NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued

1. Significant Accounting Policies — Continued

the acts. The management of each account's disbursements for liabilities, maintenance costs and benefits along with the process of consolidating and closing of accounts is also done in accordance with the requirements of the acts.

(ii) Supreme and County Court Rules (Suitors' Funds)

As trustee of all Supreme and County Court accounts — which include such items as garnishees, infants' settlements and court awards — the Minister of Finance and Corporate Relations records and reports the financial transactions in each area of these suitors' funds according to the instructions given by the courts.

(iii) Workers' Compensation Board

The Minister of Finance and Corporate Relations acts only in an accounting and custodial capacity in the administration of the Workers' Compensation Board Trust Fund. The Minister is informed of what investments have been purchased or sold and arranges for the settlement of the transactions and the delivery of securities. All securities are under joint registry of the Workers' Compensation Board and the Minister of Finance and Corporate Relations.

(iv) Other Acts and Miscellaneous Deposits

Other acts and miscellaneous deposits include funds or securities lodged with the Minister of Finance and Corporate Relations to meet conditions set out in the statutes such as the *Forest Act*, *Mines Act*, *Insurance Act* or *Trust Company Act*. The Minister's function is only of a custodial nature, one in which the assets are held in safekeeping and the accounting records maintained.

B. BASIS OF ACCOUNTING

These financial statements are prepared on an accrual basis, except where noted.

(a) *Short-term Investments and Units*

Short-term investments are carried at cost of acquisition. Units in Province of British Columbia Pooled Investment Portfolios are carried at cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the unit holders' share of interest earned by the Portfolio and is realizable by the unit holders upon the sale of units.

(b) *Superannuation, Pension and Long-Term Disability Funds*

- (i) These financial statements show only the financial position of the funds as at March 31, 1987 and the changes in the fund balances for the year then ended and do not purport to show the adequacy of the funds to meet the obligations of the superannuation, pension and long-term disability plans.
- (ii) The long-term investments purchased with a term in excess of one year, are carried at cost of acquisition adjusted as follows:
 - premiums and discounts on single maturity bonds are amortized on an effective yield basis over the remaining terms of the bonds,
 - premiums and discounts on serial bonds are recognized as income when redemptions occur,
 - shares are carried at cost adjusted annually by 7 per cent of the difference between cost or adjusted cost and market value.
- (iii) Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

(c) *Sinking Funds and Other Managed Trust Funds*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on an effective yield basis over the terms of the investments acquired.

(d) *Public Trustee*

Because of the nature of the activities of the Public Trustee in managing assets under various acts, and the need to promptly record these assets at the time of their receipt, various valuation methods are employed to provide for values which either approximate net realizable value at the commencement date of the trusteeship, or a nominal value.

**NOTES TO TRUST FUNDS FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1987 — Continued**

1. Significant Accounting Policies — Continued

(e) *Workers' Compensation Board*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on an effective yield basis over the terms of the investments acquired.

(f) *Other Acts and Miscellaneous Deposits*

(i) Other custodial deposits are reported on a cash basis. Income earned on security deposits is received directly by the depositors and is not reflected in these financial statements.

(ii) Securities held are reported at par value.

(g) *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise.

2. Change in Accounting Policy

In the year ended March 31, 1986 and prior years, discounts and premiums on long-term investments were amortized on a straight-line basis. Discounts and premiums are now amortized on the effective yield basis for all underlying entities, effective for fiscal periods beginning on or after April 1, 1986. The change in accounting policy has not been retroactively applied due to the insignificant effect on these financial statements.

3. Comparatives

Certain of the comparative figures for the year ended March 31, 1986 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported. Specifically, the Public Service Long-term Disability Plan and the Crown Corporation's Long-term Disability Plan were reclassified to "Superannuation, Pension and Long-term Disability Funds" from "Other Managed Trust Funds".

SECTION D

**SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS AND
DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS,
STATUTORY APPROPRIATIONS AND SPECIAL
FUND TRANSACTIONS**

(Unaudited)

for the fiscal year ended March 31, 1987

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**SCHEDULE OF COMBINED REVENUE BY SOURCE
FOR THE FISCAL YEARS ENDED MARCH 31
(Unaudited)**

	1983	1984	1985	1986	1987
	\$	\$	\$	\$	\$
Taxation Revenue—					
Personal income	2,008,152,085	1,818,815,006	1,853,296,653	2,073,087,994	2,248,096,283
Corporation income	188,550,277	309,470,082	366,164,204	323,481,377	280,646,755
Social service	999,449,345	1,201,338,425	1,331,342,643	1,451,761,470	1,540,776,120
Gasoline	348,718,971	370,554,377	411,932,509	354,771,589	317,884,426
Motive fuel use	40,254,002	50,513,372	56,394,694	65,248,415	55,512,732
Tobacco	109,109,479	138,450,501	159,315,452	188,270,554	212,014,503
Property purchase					668,721
Corporation capital	83,833,538	85,782,350	86,998,874	94,340,292	87,205,128
Property (rural areas)	40,745,157	36,789,104	41,008,063	38,203,592	35,798,956
Insurance premium	21,141,440	20,920,174	22,039,794	25,295,256	34,681,187
Hotel room	22,550,007	23,215,930	25,099,624	27,656,537	41,484,460
Horse racing	7,164,243	7,701,216	6,801,580	7,183,734	6,720,064
Succession and gift		(99,762)	159,231	100,004	15,760
Total Taxation Revenue	3,869,668,544	4,063,450,775	4,360,553,321	4,649,400,814	4,861,505,095
Natural Resource Revenue—					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation and natural gas royalties	96,048,923	166,230,913	140,013,142	53,663,385	57,215,426
Permits and fees	49,253,175	70,380,793	97,811,166	133,592,498	68,093,150
Petroleum royalties	83,523,655	96,652,028	100,061,797	86,540,200	44,957,545
Revenue from other minerals	32,454,641	31,616,719	54,223,756	57,190,443	55,585,175
	261,280,394	364,880,453	392,109,861	330,986,526	225,851,296
Forests—					
Logging tax	2,074,182	956,421	4,313,466	5,146,017	8,841,478
Timber sales	64,700,259	103,833,898	97,411,290	93,441,902	103,380,044
Small business enterprise				20,449,791	28,971,611
Forest scaling fees	5,738,935	8,941,426	5,417,582	2,458,346	4,230,579
Other forest revenue	10,391,964	17,163,860	20,161,932	22,648,501	39,882,565
	82,905,340	130,895,605	127,304,270	144,144,557	185,306,277
Water resources	187,429,850	171,995,181	190,840,415	213,890,683	235,642,576
<i>Wildlife Act</i> — fees and licences	10,935,035	10,916,540	10,658,970	10,530,864	10,791,085
Total Natural Resource Revenue	542,550,619	678,687,779	720,913,516	699,552,630	657,591,234
Other Revenue—					
Sales and services—					
Farm income assurance	28,338,001	31,843,481	26,272,675	24,889,460	15,972,254
Lottery	28,137,960	60,021,992	84,493,299	105,272,970	160,705,588
Land registry fees	27,056,219	31,035,564	27,318,053	33,666,671	37,102,055
Land leases, rentals and fees	17,119,741	12,448,413	13,686,163	25,096,583	25,202,232
Other	49,704,795	48,374,414	49,800,115	32,873,833	42,892,422
	150,356,716	183,723,864	201,570,305	221,799,517	281,874,551
Licences and permits—					
Motor vehicle licences and permits	102,107,910	39,827,653	124,191,583	116,321,485	129,030,240
Other	44,045,671	43,673,900	46,469,541	49,558,137	54,376,324
	146,153,581	83,501,553	170,661,124	165,879,622	183,406,564
Fines and penalties	15,250,866	16,395,065	16,248,367	15,126,079	17,878,554
Income from investments	91,321,248	77,148,502	106,352,207	84,349,718	53,168,912
Sale of salt water ferry assets				60,611,966	
British Columbia Place Ltd.—					
dividends, non-recurring recovery of previous grants	65,000,000				
British Columbia Cellulose Company — dividends	5,000,000				
Municipal and other governments	18,466,674	3,876,161	3,325,934	2,804,908	2,504,610
Miscellaneous	71,842,571	113,264,142	59,046,477	56,255,077	50,693,228
Total Other Revenue	563,391,656	477,909,287	557,204,414	606,826,887	589,526,419

**SCHEDULE OF COMBINED REVENUE BY SOURCE
FOR THE FISCAL YEARS ENDED MARCH 31 — Continued
(Unaudited)**

	1983	1984	1985	1986	1987
	\$	\$	\$	\$	\$
Contributions from Government Enterprises—					
Liquor Distribution Branch	337,854,900	351,525,246	355,898,655	398,375,011	424,786,708
British Columbia Buildings Corporation			4,404,000		2,645,000
British Columbia Ferry Corporation					9,865,728
British Columbia Railway Company					10,307,540
British Columbia Systems Corporation		19,045			
Total Contributions from Government Enterprises ..	337,854,900	351,544,291	360,302,655	398,375,011	447,604,976
Contributions from the Federal Government—					
Established programs financing	652,360,000	928,536,000	1,059,490,000	1,091,252,000	1,205,263,000
Fiscal stabilization		139,000,000	35,000,000		360,000
Canada Assistance Plan	460,005,833	543,710,297	572,860,899	595,744,375	611,266,561
Statutory and other subsidies	9,232,574	7,241,818	5,895,275	2,515,831	2,515,831
Other shared costs and grants in aid	94,025,647	137,877,548	98,403,659	114,342,154	152,754,112
Reciprocal Taxation Agreement		16,315,000	19,318,000	21,786,075	21,097,000
Total Contributions from the Federal Government	1,215,624,054	1,772,680,663	1,790,967,833	1,825,640,435	1,993,256,504
Total Combined Revenue	<u>6,529,089,773</u>	<u>7,344,272,795</u>	<u>7,789,941,739</u>	<u>8,179,795,777</u>	<u>8,549,484,228</u>

SCHEDULE OF COMBINED EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31

(Unaudited)

	1983	1984	1985	1986	1987
	\$	\$	\$	\$	\$
Health—					
Health—					
Administration	19,441,811	22,774,229	29,453,535	28,754,299	30,735,809
Public Health	171,137,220	142,264,684	156,249,954	164,980,270	175,445,795
Medical, dental and allied services ..	650,673,569	850,800,449	763,009,622	789,240,574	856,847,767
Hospital care—					
Administration	7,923,008	7,521,149	11,310,172	9,906,298	7,513,228
Payments to local hospitals	1,254,323,444	1,326,039,155	1,374,143,276	1,432,800,270	1,669,238,687
Provincial mental hospitals	166,788,754	175,921,242	172,548,174	161,421,093	141,269,926
Total Health	2,270,287,806	2,525,320,908	2,506,714,733	2,587,102,804	2,881,051,212
Social Services—					
Administration	115,575,091	119,281,030	131,537,031	127,458,890	141,806,681
Aid to aged persons	39,373,857	34,036,131	32,699,283	28,437,247	25,513,493
Social assistance	892,497,370	1,112,692,519	1,176,985,039	1,221,562,834	1,176,125,677
Child welfare	135,101,840	139,602,469	132,483,059	138,479,152	137,656,858
Labour relations, industrial conciliation and arbitration	12,460,255	10,676,348	10,794,423	10,962,155	10,840,428
Total Social Services	1,195,008,413	1,416,288,497	1,484,498,835	1,526,900,278	1,491,943,137
Education—					
Administration	16,086,253	14,244,754	14,304,813	10,666,751	9,916,462
Schools operated by local authorities—					
Operating grants	585,253,642	631,202,171	651,171,481	661,004,992	788,066,401
Home-owner grants (school-levy portion)	221,015,944	220,204,268	224,455,559	230,165,697	234,764,051
Aids and services	27,246,303	26,035,343	27,881,712	26,780,472	40,199,189
Universities, colleges, vocational and other schools	692,319,008	698,067,941	654,513,528	661,277,198	694,585,112
Independent schools	17,171,821	37,901,416	24,866,464	27,065,476	28,658,064
Education of the handicapped	5,831,335	7,998,267	8,127,611	13,450,994	9,300,502
Teachers' pension and unemployment insurance	103,210,207	104,792,441	105,614,187	104,810,831	108,425,188
Total Education	1,668,134,513	1,740,446,601	1,710,935,355	1,735,222,411	1,913,914,969
Transportation and Communications—					
Highways, roads, bridges and airports ..	455,409,698	670,432,825	644,728,658	1,004,244,246	873,026,396
Waterways, ferries, docks and wharves ..	43,389,549	36,400,569	35,478,210	26,557,394	11,808,956
British Columbia Ferries	47,820,819	47,821,333	47,821,433	44,821,375	61,821,300
British Columbia Railway	77,000,000	77,000,000	37,809,461	5,425,000	13,611,073
British Columbia Steamship Co. (1975) Ltd.					15,150,000
Total Transportation and Communications	623,620,066	831,654,727	765,837,762	1,081,048,015	975,417,725
Natural Resources, Trade and Industrial Development—					
Fish and game	19,678,224	20,514,639	20,823,445	22,892,529	24,915,231
Forests (including fire suppression)	265,479,527	233,964,389	251,798,540	368,215,195	322,111,104
Land-settlement and agriculture	155,412,015	159,051,812	139,275,913	142,956,614	124,513,929
Minerals and mines	20,643,424	17,791,913	23,056,108	19,311,350	25,978,231
Water resources	34,094,495	50,382,283	41,203,848	39,995,294	43,920,413
Trade and industrial development	59,808,755	60,756,715	52,351,550	66,510,413	73,498,777
Total Natural Resources, Trade and Industrial Development	555,116,440	542,461,751	528,509,404	659,881,395	614,937,685

**SCHEDULE OF COMBINED EXPENDITURE BY FUNCTION
FOR THE FISCAL YEARS ENDED MARCH 31 — Continued
(Unaudited)**

	1983	1984	1985	1986	1987
	\$	\$	\$	\$	\$
Protection of Persons and Property—					
Law enforcement	130,068,014	142,332,993	146,487,760	144,661,786	158,372,837
Corrections	108,154,126	110,644,158	107,003,400	115,404,274	118,885,197
Police protection	67,630,853	73,930,829	75,249,966	79,935,717	87,073,490
Registration, regulation, inspection and trusteeship	89,590,119	87,293,868	82,518,108	87,114,979	88,925,499
Total Protection of Persons and Property	395,443,112	414,201,848	411,259,234	427,116,756	453,257,023
Aid to Local Government—					
Grants in aid of local government	212,557,750	215,796,116	209,537,981	212,778,382	221,346,921
Transit subsidy	86,408,473	84,188,223	68,365,757	75,660,369	160,757,156
Planning and development	5,263,170	5,169,428	4,850,063	5,302,879	5,134,977
University Endowment Lands	3,977,510	3,749,909	3,830,217	4,159,415	5,082,978
Total Aid to Local Government	308,206,903	308,903,676	286,584,018	297,901,045	392,322,032
Debt Servicing¹	28,329,459	112,594,092	274,580,712	341,893,816	393,580,609
General Government—					
Administrative	145,129,399	133,730,634	158,863,885	145,260,101	164,680,727
Legislative—					
Elections	6,892,751	10,828,286	2,610,532	5,588,119	12,279,343
Legislative Assembly and Government House	8,075,752	9,553,189	8,242,061	10,455,929	18,603,382
Total General Government	160,097,902	154,112,109	169,716,478	161,304,149	195,563,452
Housing—					
Home-owner grants (non school-levy portion)	36,646,367	42,842,938	43,636,096	44,746,196	45,718,686
Home-acquisition	22,116,318	23,560,828	6,313,104	18,987	7,800
Renters' grants	22,044,034	467,247			
Other	52,179,909	30,233,951	22,974,204	43,121,944	56,175,232
Total Housing	132,986,628	97,104,964	72,923,404	87,887,127	101,901,718
Recreational and Cultural Services—					
Archives, art galleries, museums and libraries	16,888,383	18,818,513	17,344,553	16,497,913	23,410,656
Parks, beaches and other recreational areas	37,952,033	36,555,733	34,703,639	44,922,755	37,665,200
Physical culture	3,349,045	3,825,833	2,970,474	2,941,602	2,764,086
Other	4,996,370	4,276,696	3,854,297	3,094,030	2,817,868
Total Recreational and Cultural Services	63,185,831	63,476,775	58,872,963	67,456,300	66,657,810
Other—					
Provincial emergencies	5,921,657	5,821,533	9,201,355	13,809,774	2,896,479
Special Employment Program	46,134,936	38,243,518	10,635,792	9,516,490	22,021,703
Interest on deposits and revenue refunds	1,552,448	898,997	1,311,097	2,459,889	5,968,197
Lottery Fund grants	28,658,227	56,761,841	49,175,942	79,530,884	286,735,044
Crown corporation grants and other payments	10,000,000	46,228,520	439,968,934	10,000,000	
Transfer of property to British Columbia Buildings Corporation	20,012,926	392,104	2,961,009	2,109,735	481,120
British Columbia Development Corporation — Valuation Adjustment				54,618,300	
Sundry	597,500	1,439,707	127,700	530,397	
Total Other	112,877,694	149,786,220	513,381,829	172,575,469	318,102,543
Total Combined Expenditure	7,513,294,767	8,356,352,168	8,783,814,727	9,146,289,565	9,798,649,915

¹ Debt servicing does not include interest on borrowings to finance fiscal agency loans.

**SCHEDULE OF COMBINED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION
FOR THE FISCAL YEAR ENDED MARCH 31, 1987**
(Unaudited)

Ministry	Salaries and Benefits \$	Operating Costs \$	Asset Acquisitions \$	Grants and Contributions \$	Other Expenditures \$	Less Recoveries \$	Total Expenditures \$
Legislation.....	6,546,406	2,007,447	459,862	71,200	2,422,088		11,507,003
Auditor General.....	3,544,101	801,560	106,160	35,000		(396,119)	4,090,702
Ombudsman.....	1,544,198	663,121	92,164				2,299,483
Premier's Office.....	992,858	160,912	41,989				1,195,759
Agriculture and Fisheries.....	17,447,017	9,345,790	745,643	20,970,272	25,428,778	(4,686,022)	69,251,478
Attorney General.....	156,566,941	120,675,053	6,985,462	149,807,336	3,475,300	(20,401,505)	417,108,587
Education.....	12,295,428	31,186,444	1,442,094	1,679,698,791	970,886	(518,997,198)	1,206,596,445
Energy, Mines and Petroleum Resources.....	13,020,238	10,327,972	2,004,260	8,471,017	1,121	(1,152,518)	32,672,090
Environment and Parks.....	64,802,364	45,240,219	16,863,503	766,653	3,225	(2,075,343)	125,600,621
Finance and Corporate Relations.....	35,528,207	50,240,450	14,138,691	6,737,895	21,673,690	(44,034,642)	84,284,291
Forests and Lands.....	144,450,338	184,996,436	14,505,204	1,935,500	40,024,176	(259,527)	385,652,127
Health.....	225,847,606	105,490,914	8,682,508	2,544,966,968	26,329	(24,865,443)	2,860,148,882
Social Services and Housing.....	136,246,876	51,849,990	3,167,972	1,313,589,402	7,976,642	(3,875,186)	1,508,955,696
Economic Development.....	9,286,994	8,999,242	433,923	27,488,855	6,340,757	(23,737)	52,526,034
Intergovernmental Relations.....	1,088,216	620,164	79,482	1,299,252			3,087,114
Labour and Consumer Services.....	17,236,611	6,989,005	1,032,745	12,690		(4,103,613)	21,167,438
Municipal Affairs.....	16,482,547	6,435,234	1,222,412	221,121,446		(175,321)	245,086,318
Advanced Education and Job Training.....	10,145,096	6,196,019	622,545	633,017,818	1,112,591	(482,524)	650,611,545
Provincial Secretary and Government Services.....	54,094,264	41,220,621	6,202,226	286,870,053	2,529,622	(24,267,004)	366,649,782
Tourism, Recreation and Culture.....	12,944,824	20,201,400	691,826	13,848,930		(25,524)	47,661,456
Transportation and Highways.....	228,045,859	291,531,406	398,853,877	77,484,952	162,846	(1,607,794)	994,471,146
Other Appropriations.....	7,127,464	13,280,591	476,577	303,507,216	616,998,104	(233,364,034)	708,025,918
Combined Expenditure.....	1,175,284,453	1,008,459,990	478,851,125	7,291,701,246	729,146,155	(884,793,054)	9,798,649,915
Comparative — 1986 Combined Expenditure.....	1,124,900,167	1,029,473,824	594,784,586	6,571,290,617	685,919,988	(860,079,617)	9,146,289,565

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1987
(Unaudited)

PUBLIC DEBT

Public debt represents direct debt obligations for the purpose of the Province of British Columbia and fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

I For the purpose of the Province of British Columbia

	April 1/86	Issues	Retirements	March 31/87	Net increase or (decrease)	
	\$	\$	\$	\$	1987	1986
Short-term Promissory Notes	263,039,586	2,527,284,568 ⁴	2,196,902,181	593,421,973	330,382,387	235,017,477
Treasury Bills	780,000,000	2,780,000,000	2,910,000,000	650,000,000	(130,000,000)	
Province of British Columbia Notes and Bonds	2,382,903,839	1,584,896,193 ⁴	118,334,039	3,849,465,993	1,466,562,154	503,818,157
Total	3,425,943,425	6,892,180,761	5,225,236,220	5,092,887,966	1,666,944,541	738,835,634

Short-term Promissory Notes

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia may not exceed \$650,000,000 in Canadian funds.
- the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- the Notes mature in 365 days or less.

Treasury Bills

Treasury bills are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- issued at a discount in lieu of interest payments
- maturity: 91 days
- issued in Canadian currency
- transferrable
- bought and sold on the open market

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/86 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/87 \$	Interest and Redemption Provisions
Dec. 1, 1986	June 15, 1984	16.875	Note	P-BCR-AR-U(C)1	10,060,560		10,060,560		Interest payable semi-annually, not redeemable prior to maturity. U.S. par value \$7,200,000.
Sept. 8, 1987	Sept. 8, 1982	15.50	Note	BC-D		100,000,000 ⁴		100,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 15, 1987	Sept. 27, 1982	6.75	Note	BC-G		1,000,000 ⁴		1,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 15, 1987	Sept. 27, 1982	4.75	Note	BC-H		30,000,000 ⁴		30,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 15, 1987	Sept. 27, 1982	6.875	Note	BC-I		15,000,000 ⁴		15,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1988	June 15, 1984	4.875	Note	P-BCR-G(C)1	546,344		285,324	261,020	Interest payable semi-annually, serial redemption annually to March 1, 1988. U.S. par value \$200,000.
Mar. 31, 1988	Mar. 31, 1983	11.375	Bonds	PRA	26,100,000			26,100,000	Interest payable semi-annually, not redeemable prior to maturity.
May 1, 1988	May 1, 1978	9.125	Bonds	BD	78,747,790		78,747,790		Interest payable semi-annually, redeemable in whole or in part at any time.
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000			50,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 23, 1988	Aug. 23, 1983	11.50	Notes	PRB	100,000,000			100,000,000	Interest payable semi-annually, not redeemable prior to maturity.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/86 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/87 \$	Interest and Redemption Provisions
Apr. 26, 1989	Apr. 26, 1984	12.40	Notes	BCSF-1 ²	207,986,871		13,723,889	194,262,982	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring payments are imposed or levied.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-Y5	4,264,000			4,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-H4	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 1, 1989	Oct. 1, 1984	12.75	Note	PRE		35,000,000 ⁴		35,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-Y6	4,916,000			4,916,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-H6	4,920,000			4,920,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-Y7	5,367,000			5,367,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-H6A	3,000,000			3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

Dec. 8, 1989	Mar. 29, 1985	7.83	Note	P-YA	6,468,000	6,468,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Jan. 5, 1990	Mar. 29, 1985	8.17	Note	P-YB	6,391,000	6,391,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Feb. 2, 1990	Mar. 29, 1985	8.33	Note	P-YC	3,094,000	3,094,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Feb. 2, 1990	Nov. 6, 1986	8.33	Note	P-HA	3,000,000	3,000,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Mar. 3, 1990	Mar. 29, 1985	8.29	Note	P-YD	10,319,000	10,319,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Mar. 3, 1990	Nov. 6, 1986	8.29	Note	P-HB	3,000,000	3,000,000	<i>Interest payable semi-annually, redeemable in whole or part at the option of the lender.</i>
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-HC	5,000,000	5,000,000	<i>Interest payable semi-annually, redeemable in whole or part at the option of the lender.</i>
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-YE	3,155,000	3,155,000	<i>Interest payable semi-annually, redeemable in whole or part at the option of the lender.</i>
Apr. 15, 1990	Apr. 15, 1985	12.00	Notes	BCEC-4	125,000,000	125,000,000	<i>Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.</i>
May 1, 1990	Nov. 6, 1986	7.85	Note	P-YF	6,000,000	6,000,000	<i>Interest payable semi-annually, redeemable in whole or part at the option of the lender.</i>
Aug. 1, 1990	Mar. 29, 1985	8.08	Note	P-BB	6,000,000	6,000,000	<i>Interest payable semi-annually, not redeemable prior to maturity.</i>
Nov. 1, 1990	Nov. 6, 1986	7.91	Note	P-CH	1,500,000	1,500,000	<i>Interest payable semi-annually, not redeemable prior to maturity.</i>

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/86	Issues	Retirements ¹	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	237,978,338			237,978,338	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 18, 1990	Dec. 18, 1986	9.375	Notes	BCEC-6		150,000,000 ⁴		150,000,000	Interest payable annually, redeemable in whole at the option of the Province, extendable to December 1994.
Dec. 22, 1990	Dec. 22, 1986	8.50	Notes	PRO		100,000,000		100,000,000	Interest payable semi-annually, not redeemable prior to maturity, extendable to December 22, 2002 at 8½% semi-annual interest.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-DH		5,000,000		5,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-BD		10,000,000		10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Mar. 29, 1985	6.79	Note	P-BE	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Nov. 6, 1986	6.79	Note	P-EH		3,000,000		3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-FH		3,000,000		3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-BF		6,000,000		6,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 1, 1991	June 15, 1984	5.75	Note	P-BCR J(C)-1	14,000,000			14,000,000	Interest payable semi-annually, not redeemable prior to maturity.

June 15, 1991	Mar. 29, 1985	7.08	Note	P-BG	7,000,000	7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 15, 1991	Nov. 6, 1986	7.08	Note	P-GH	3,000,000	3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1991	July 6, 1984	13.50	Note	BCEC-2	68,000,000	68,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 1, 1991	June 15, 1984	7.66	Note	P-BCR U(C)-1	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 15, 1991	Aug. 15, 1986	Floating Rate	Note	PRM	157,000,000 ⁺	157,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 1, 1991	June 15, 1984	5.75	Note	P-BCR K(C)-1	7,500,000	7,500,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Mar. 29, 1985	7.54	Note	P-BH	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Nov. 6, 1986	7.54	Note	P-HH	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 1, 1991	Mar. 29, 1985	7.14	Note	P-BJ	899,000	899,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 27, 1991	Nov. 27, 1986	9.25	Note	PRN	195,173,000	195,173,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 29, 1991	Nov. 29, 1984	12.25	Note	BCEC-3	100,000,000	100,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 30, 1991	Nov. 6, 1986	6.93	Bond	P-BK	5,000,000	5,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 15, 1992	June 15, 1984	6.00	Note	P-BCR M(C)-1	10,000,000	10,000,000	Interest payable semi-annually, callable April 15, 1987 or any date thereafter, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding		Issues	Retirements ¹		Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
					\$	%		\$	\$	\$	
Oct. 25, 1992	Oct. 25, 1985	10.76	Note	BCIY-3	28,595,000					28,595,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Feb. 9, 1993	June 15, 1984	7.25	Note	P-BCR R1(C)1	5,658,000					5,658,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 1, 1993	Nov. 6, 1986	5.00	Bond	P-C			15,000,000			15,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCIY-4 ³	15,000,000		25,000,000 ⁴			40,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCIY-5 ³			47,520,000			47,520,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 13, 1993	Apr. 2, 1986	9.20	Note	PRL			97,411,738	13,143,448		84,268,290	Interest payable semi-annually, serial redemption.
Apr. 23, 1993	Apr. 23, 1985	11.41	Note	BCIY-2 ³	40,223,950					40,223,950	Interest payable semi-annually, redeemable in whole or in part at the option of the Province.
May 1, 1993	Nov. 6, 1986	5.25	Bond	P-D			25,000,000			25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 1, 1993	Nov. 6, 1986	5.25	Bond	P-F			10,000,000			10,000,000	Interest payable semi-annually, not redeemable prior to maturity.

June 7, 1993	June 15, 1984	7.48	Note	P-BCR RA1(C)1	4,000,000	4,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 8, 1993	June 15, 1984	7.48	Note	P-BCR RA2(C)1	11,000,000	11,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1993	June 15, 1984	7.61	Note	P-BCR R3(C)1	8,189,000	8,189,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 15, 1993	Nov. 6, 1986	5.25	Bond	P-G	15,000,000	15,000,000	Interest payable semi-annually, redeemable in whole or part at the option of the Province.
Oct. 20, 1993	Oct. 20, 1983	12.00	Bonds	PRC	150,000,000	150,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	10.67	Note	BCJY-7 ³	12,500,000	12,500,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	Floating Rate	Note	BCJY-8 ³	12,500,000	12,500,000	Interest payable annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	8.00	Note	BCJC-5	25,000,000	25,000,000	Interest payable semi-annually, redeemable in whole if taxation laws requiring additional payments are imposed or levied.
Dec. 9, 1993	Dec. 9, 1983	12.00	Bonds	BCEC-1	125,000,000	125,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-AH	7,000,000	7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-Z	7,000,000	7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 1, 1994	June 15, 1984	4.50	Note	P-BCR H(C)1	13,973,000	922,000	Interest payable semi-annually, callable at 99.21 prior to April 1, 1985; thereafter price increases annually on April 1 until 1993; callable at 100 on or after April 2, 1993. U.S. par value \$10,000,000.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding		Issues	Retirements ¹		Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
					\$	%		\$	\$		
Sept. 9, 1994	June 15, 1984	8.92	Note	P-BCR R4(C)1	10,000,000					10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10, 1994	June 15, 1984	8.92	Note	P-BCR R5(C)1	2,681,000					2,681,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	225,000,000					225,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 7, 1995	June 15, 1984	8.93	Note	P-BCR R6(C)1	10,000,000					10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 8, 1995	June 15, 1984	8.93	Note	P-BCR R7(C)1	7,264,000					7,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 9, 1995	June 15, 1984	9.16	Note	P-BCR R8(C)1	5,000,000					5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1995	June 15, 1984	9.34	Note	P-BCR R9(C)1	13,197,000					13,197,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 30, 1995	June 15, 1984	7.54	Note	P-BCR P(C)1	15,000,000					15,000,000	Interest payable semi-annually, callable December 30, 1988 or any interest payment date thereafter, in whole or in part.

Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	10,000,000 ⁴	10,000,000	Interest payable annually, annual instalments of \$1,000,000 payable Jan. 31, 1991-95, balance due Jan. 31, 1996.
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6 ³	39,400,000	39,400,000	Interest payable semi-annually, not redeemable prior to maturity.
May 6, 1996	May 6, 1986	9.25	Note	BCEC-5	150,000,000	150,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
July 2, 1996	June 15, 1984	7.26	Note	P-BCR T1(C)-1	20,000,000	20,000,000	Interest payable semi-annually, callable July 2, 1991 or any interest payment date thereafter, in whole or in part.
July 9, 1996	June 15, 1984	8.97	Note	P-BCR R10(C)1	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1996	June 15, 1984	8.98	Note	P-BCR R11(C)1	10,000,000	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10, 1996	June 15, 1984	9.07	Note	P-BCR R12(C)1	19,962,000	19,962,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 1, 1996	June 15, 1984	16.875	Note	P-BCR AS-U(C)1	1,329,947	9,568,993	Interest payable semi-annually, serial redemption December 1, 1986 to 1995. U.S. par value \$7,332,000.
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	195,000,000 ⁴	195,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1997	June 15, 1984	7.08	Note	P-BCR V(C)-1	24,000,000	24,000,000	Interest payable semi-annually, callable March 30, 1990 or any interest payment date thereafter, in whole or in part.
May 4, 1997	June 15, 1984	9.22	Note	P-BCR R13(C)-1	17,000,000	17,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/86	Issues	Retirements ¹	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
June 10, 1997	June 15, 1984	9.18	Note	P-BCR R14(C)-1	15,000,000			15,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 15, 1997	June 15, 1984	7.38	Note	P-BCR X(C)-1	10,000,000			10,000,000	Interest payable semi-annually, callable June 15, 1990 or any interest payment date thereafter, in whole or in part.
July 15, 1997	June 15, 1984	7.45	Note	P-BCR Z(C)-1	15,000,000			15,000,000	Interest payable semi-annually, callable July 15, 1990 or any interest payment date thereafter, in whole or in part.
June 1, 1998	June 15, 1984	7.98	Note	P-BCR AB(C)-1	7,000,000			7,000,000	Interest payable semi-annually, callable June 1, 1990.
Sept. 1, 1998	June 15, 1984	8.00	Note	P-BCR AC(C)-1	10,000,000			10,000,000	Interest payable semi-annually, callable September 1, 1991 or any interest payment date thereafter, in whole or in part.
Nov. 1, 1998	June 15, 1984	8.125	Note	P-BCR AD(C)-1	20,000,000			20,000,000	Interest payable semi-annually, callable November 1, 1991 or any interest payment date thereafter, in whole or in part.
June 1, 1999	June 15, 1984	9.45	Note	P-BCR AE(C)-1	10,000,000			10,000,000	Interest payable semi-annually, callable June 1, 1992 or any interest payment date thereafter, in whole or in part.

June 8, 1999	June 15, 1984	10.02	Note	P-BCR R15(C)-1	28,876,000	28,876,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Aug. 15, 1999	June 15, 1984	10.36	Note	P-BCR AF(C)-1	20,000,000	20,000,000	<i>Interest payable semi-annually, callable August 15, 1992 or any interest payment date thereafter, in whole or in part.</i>
Sept. 10, 1999	June 15, 1984	10.22	Note	P-BCR R16(C)-1	12,500,000	12,500,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Oct. 15, 1999	June 15, 1984	10.40	Note	P-BCR AH(C)-1	8,000,000	8,000,000	<i>Interest payable semi-annually, callable October 15, 1992 or any interest payment date thereafter, in whole or in part.</i>
June 19, 2000	June 15, 1984	9.75	Note	P-BCR AK(C)-1	50,000,000	50,000,000	<i>Interest payable semi-annually, callable June 14, 1993 or any interest payment date thereafter, in whole or in part.</i>
Nov. 3, 2000	June 15, 1984	10.50	Note	P-BCR AL(C)-1	50,000,000	50,000,000	<i>Interest payable semi-annually, callable November 3, 1993 or any interest payment date thereafter, in whole or in part.</i>
Jan. 15, 2001	June 15, 1984	10.40	Note	P-BCR AM(C)-1	50,000,000	50,000,000	<i>Interest payable semi-annually, callable January 15, 1994 or any interest payment date thereafter, in whole or in part.</i>
Sept. 20, 2001	June 15, 1984	9.75	Note	P-BCR AN(C)-1	75,000,000	75,000,000	<i>Interest payable semi-annually, callable September 20, 1994 or any interest payment date thereafter, in whole or in part.</i>
Jan. 15, 2002	June 15, 1984	9.05	Note	P-BCR AP(C)-1	30,000,000	30,000,000	<i>Interest payable semi-annually, callable June 15, 1995 or any interest payment date thereafter, in whole or in part.</i>
Feb. 28, 2005	June 15, 1984	12.75	Note	P-BCR AQ(C)-1	45,000,000	45,000,000	<i>Interest payable semi-annually, callable February 28, 1998 or any interest payment date thereafter, in whole or in part.</i>

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/86	Issues	Retirements ¹	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
					\$	\$	\$	\$	
Dec. 10, 2006	Dec. 11, 1986	8.18	Debt-ture	PRP		41,736,455		41,736,455	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Total Issues					2,379,575,793	1,584,896,193	118,212,958	3,846,259,028	
Assumption of obligations of David Thompson University Centre on wind-up					3,328,046		121,081	3,206,965	
					<u>2,382,903,839</u>	<u>1,584,896,193</u>	<u>118,334,039</u>	<u>3,849,465,993</u>	
Less: Sinking fund balances								(89,240,989)	
								3,760,225,004	
Less: Unamortized discount								(187,653,057)	
TOTAL								<u>3,572,591,947</u>	

¹ Includes exchange adjustments on those series that are payable in a foreign currency. These series are translated to Canadian dollars at the exchange rate prevailing at the year-end.

² BCSF-1 are notes payable in Swiss Francs totalling 325 million Francs (1986: 325 million Francs) which have been hedged to \$149 million U.S. (1986: \$149 million U.S.) through a currency exchange agreement.

³ The BCJY series are notes payable in Japanese Yen totalling 31.1 billion Yen (1986: 14.3 billion Yen) which have been hedged to \$220.7 million Canadian (1986: \$83.8 million Canadian) through currency exchange agreements.

⁴ The creation and restructuring of British Columbia Enterprise Corporation resulted in debt totalling \$463 million, net of unamortized discount and sinking funds, originally issued to finance fiscal agency loans, being reclassified to Public Debt Issued for Government Purposes. Also, the Government assumed \$146 million in British Columbia Buildings Corporation notes.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

II For the purpose of the Fiscal Agency Loans

	April 1/86	Issues	Retirements	March 31/87	Net increase	
					1987	1986
Short-term Promissory Notes	\$	\$	\$	\$	\$	\$
Province of British Columbia Notes, Bonds and Debentures	848,574,194	5,609,326,128	5,451,400,166	1,006,500,156	157,925,962	255,478,866
	1,019,699,182	423,879,000	165,000,000	1,278,578,182	258,879,000	271,661,662
Total	1,868,273,376	6,033,205,128	5,616,400,166	2,285,078,338	416,804,962	527,140,528

Short-term Promissory Notes

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangements, may not exceed \$2.8 billion in Canadian funds,
- the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- the Notes mature in 365 days or less.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/86	Issues ¹	Retirements	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000			50,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 20, 1989	June 20, 1984	9.96 ²	Notes	FRN-1	20,000,000			20,000,000	Interest payable quarterly, not redeemable prior to maturity.
Oct. 1, 1989	Oct. 1, 1984	12.75	Notes	PRE	100,000,000		35,000,000 ⁴	65,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 6, 1990	Feb. 6, 1985	10.75	Notes	PRF	200,000,000			200,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	12,021,662			12,021,662	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 18, 1990	Dec. 18, 1986	9.375	Notes	BCEC-6		50,000,000	50,000,000 ⁴		Interest payable annually, redeemable in whole at the option of the Province, Dec. 18, 1990, extendable to Dec. 18, 1994.
July 6, 1991	July 6, 1984	13.50	Notes	BCEC-2	32,000,000			32,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 15, 1991	Aug. 15, 1986	9.00	Note	PRM		98,000,000	25,000,000 ⁴	73,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 27, 1991	Nov. 27, 1986	9.25	Note	PRN		54,827,000		54,827,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCJY-4 ³	35,000,000		25,000,000 ⁴	10,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.

Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJY-5 ³	2,480,000	2,480,000	Interest payable semi-annually, not redeemable prior to maturity.
July 30, 1994	July 30, 1984	13.65	Note	BCJY-1 ³	54,794,520	54,794,520	Interest payable semi-annually, semi-annual principal repayments equal to 9% of the aggregate principal amount of the loan outstanding commencing July 31, 1989, balance due July 30, 1994, redeemable in whole or in part at the option of the Province subject to certain restrictions.
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	25,000,000	25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	24,000,000	10,000,000 ⁴	Interest payable annually, annual instalments of \$1,400,000 payable Jan. 31, 1991-1995, balance due Jan. 31, 1996.
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6 ³	15,600,000	15,600,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	75,000,000	20,000,000 ⁴	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 1, 1998	Dec. 1, 1983	11.125	Bonds	BCJC-1	50,000,000	50,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Nov. 10, 2003	Nov. 10, 1983	11.65	Debenture	BCCP-1	10,000,000	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 2, 2004	Apr. 2, 1984	12.60	Debenture	BCCP-2	32,073,000	32,073,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2004	May 10, 1984	13.48	Debenture	BCCP-3	59,292,000	59,292,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/86	Issues ¹	Retirements	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
June 8, 2004	June 8, 1984	13.70	Deben- ture	BCCP-4	52,871,000			52,871,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
July 10, 2004	July 10, 1984	13.80	Deben- ture	BCCP-5	29,402,000			29,402,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Aug. 7, 2004	Aug. 7, 1984	14.06	Deben- ture	BCCP-6	24,732,000			24,732,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Sept. 10, 2004	Sept. 10, 1984	13.20	Deben- ture	BCCP-7	16,950,000			16,950,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Nov. 7, 2004	Nov. 7, 1984	12.96	Deben- ture	BCCP-8	16,923,000			16,923,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>

Apr. 10, 2005	Apr. 10, 1985	12.57	Deben- ture	BCCP-9	36,790,000	36,790,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
May 10, 2005	May 10, 1985	12.15	Deben- ture	BCCP-10	50,612,000	50,612,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
July 10, 2005	July 10, 1985	10.86	Deben- ture	BCCP-11	37,748,000	37,748,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Aug. 9, 2005	Aug. 9, 1985	10.99	Deben- ture	BCCP-12	24,490,000	24,490,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Aug. 8, 2006	Aug. 8, 1986	9.50	Deben- ture	BCCP-13	19,257,000	19,257,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Sept. 10, 2006	Sept. 10, 1986	9.54	Deben- ture	BCCP-14	31,472,000	31,472,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Oct. 10, 2006	Oct. 10, 1986	9.36	Deben- ture	BCCP-15	15,091,000	15,091,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Nov. 10, 2006	Nov. 10, 1986	9.64	Deben- ture	BCCP-16	33,400,000	33,400,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1987—Continued
(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/86	Issues ¹	Retirements	Amount Outstanding Mar. 31/87	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
Jan. 15, 2009	Jan. 15, 1984	8.75	Bonds	BCJC-2	25,000,000			25,000,000	<i>Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.</i>
Mar. 10, 2007	Mar. 10, 1987	9.04	Debenture	BCCP-17		28,752,000		28,752,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
<i>Less: Sinking fund balances</i>					<u>1,019,699,182</u>	<u>423,879,000</u>	<u>165,000,000⁴</u>	<u>1,278,578,182</u>	
								<u>(23,958,099)</u>	
<i>Less: Unamortized discount</i>								<u>1,254,620,083</u>	
								<u>(14,057,716)</u>	
TOTAL								<u><u>1,240,562,367</u></u>	

¹ Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

² Subject to rate adjustment every 91 days.

³ BCJY series are notes payable in Japanese Yen totalling 13.4 billion Yen (1986: 14.5 billion Yen) which have been hedged to \$82.9 million Canadian (1986: \$89.8 million Canadian) through foreign currency exchange agreements.

⁴ As a result of the creation and restructuring of British Columbia Enterprise Corporation, the Province assumed direct responsibility for \$463 million of fiscal agency loans which have been shown as retirements in this schedule.

**SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2)
OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE
FISCAL YEAR ENDED MARCH 31, 1987
(Unaudited)**

Ministry	Agreement Description	\$
Attorney General:		
Joint Emergency Planning Program.....		140,732
Education:		
Canadian Official Languages Program		7,602,088
Status Indian Children Education		28,127,911
Department of National Defense Children Education		3,042,689
		<u>38,772,688</u>
Environment and Parks:		
Frost Creek—Georgia Pacific		47,000
Kokanee Creek Park		2,509
Department of Indian and Northern Affairs		38,228
Nicola Lake Dam		450,000
		<u>537,737</u>
Finance and Corporate Relations:		
Expo 86 Asset Disposal		115,227
Forests and Lands:		
Westar Timber Ltd.		134,795
Infrared Forest Fire Detection		94,080
		<u>228,875</u>
Health:		
Reciprocal Agreements		22,693,993
Richmond School District No. 38—Preventive Services.....		352,550
Hospital Management System.....		130,000
Pacific Isotopes and Pharmaceuticals.....		23,432
		<u>23,199,975</u>
Provincial Secretary and Government Services:		
Provincial Archives (Lew Parry/B.C. Hydro Films)		7,500
Tourism, Recreation and Culture:		
Provincial Archives (William Carlin Collection).....		4,000
Total: 1987.....		<u>63,006,734</u>
Total: 1986.....		<u>55,349,999</u>

Note: Section 22 (1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government,

for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the Province.

**SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO
SECTION 54 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981
FOR THE FISCAL YEAR ENDED MARCH 31, 1987
(Unaudited)**

Description of Item	Total Lease Payments
Lease of Data Processing Equipment:	\$
Various leases to —	
Ministry of Health	2,111,133
Ministry of Social Services and Housing	570,887
Purchasing Commission	9,626,890
	<u>12,308,910</u>
Lease of Multi-Plan Telephone Equipment	
Various leases to October, 1990	<u>3,061,694</u>
Lease of Aircraft	
Cessna Citation II and radio equipment lease to June, 1992	1,189,305
Total: 1987	<u>16,559,909</u>
Total: 1986	<u>15,560,796</u>

Note: Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the Government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the Government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

**SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO
SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981
FOR THE FISCAL YEAR ENDED MARCH 31, 1987
(Unaudited)**

Description of Item	\$
<i>Agricultural Credit Act</i>	
Loan Guarantee Program:	
Collins Farms Ltd.	7,500
Kiskatinaw Farms Ltd.	70,000
Moudatsos, N. & B.	196,421
Peace River Cattle Co. Ltd.	1,521
Poncilius Farms Ltd.	196,000
Van Gent, J. & W.	44,831
Peace River Assistance:	
Minderman, H.	17,116
Pandachuk, W. & B.	23,095
	<u>556,484</u>
Canadian Commercial Bank — Support:	
British Columbia Educational Institutions Capital Financing Authority	<u>15,651,306</u>
British Columbia Student Loan Program:	
Various lending institutions	<u>1,913,274</u>
Student Venture Program:	
Various students	<u>134,336</u>
Total: 1987	<u>18,255,400</u>
Total: 1986	<u>1,267,028</u>

Note: Section 58 (3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue of sale of securities. These payments are reflected in the main statements of the Province.

**SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE
FINANCIAL ADMINISTRATION ACT, 1981 AS AT MARCH 31, 1987**

(Unaudited)

	1987			1986
	Temporary Investments \$	Long-Term Investments \$	Total \$	Total \$
Obligations of or guaranteed by Canada.....	1,556,873,481	2,962,849,046	4,519,722,527	4,403,628,632
Obligations of or guaranteed by U.S.A.		35,424,125	35,424,125	
Obligations of or guaranteed by a Province.....	675,647,508	6,262,027,840	6,937,675,348	5,884,976,622
Obligations of or guaranteed by a savings institution.....	2,376,984,690	20,074,435	2,397,059,125	2,554,912,852
Securities issued by the Municipal Finance Authority of British Columbia		141,534,126	141,534,126	122,768,521
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province	35,542,248		35,542,248	11,405,588
Bonds and debentures issued by a corporation incorpo- rated under the laws of Canada or of a Province		80,598	80,598	117,333
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province		21,579,711	21,579,711	19,540,559
Total	<u>4,645,047,927</u>	<u>9,443,569,881</u>	<u>14,088,617,808</u>	<u>12,997,350,107</u>

EXPLANATORY NOTE ON APPROPRIATIONS

The appropriations amount presented is the original estimate plus statutory authorizations. No adjustment has been made for subsequent Treasury Board reallocations other than for reorganizations under the *Constitution Act*.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Expenditure details are presented on the basis of group account classification. Each group account represents a broad functional category of expenditure and is comprised of several specific components termed standard objects of expenditure.

Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all adds to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. Also includes the relocation and transfer expenses of employees.
- *Legislative Allowances* — includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*. The expense allowance payable under subsection 2 (1) is classified under Other Expenditures. The annual salaries of the officers of the Legislature are also included.

Operating Costs

- *Fees, Allowances and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses* — includes travel expenses of government employees and officials on government business.
- *Communication Expenses* — includes the cost of all telecommunication, postal, courier and freight services.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consultation services.
- *Data and Word Processing Supplies and Expenses* — includes all production costs related to data and word processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of data and word processing equipment.
- *Office Expenses* — includes materials and supplies required for the operation of offices and the conduct of government business.
- *Informational Advertising, Publications and Statutory Notices* — includes all costs associated with advertising, publications and special notices required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Lands, Buildings and Works* — includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or long-term lease cost of aircraft, ships, vehicles and machinery and equipment.

Grants and Contributions

- *Grants* — includes grant payments to individuals, businesses, non-profit associations and others, of a general nature.
- *Contributions* — includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfers to Special Funds* — includes payments from the General Fund to Special Funds.

Other Expenditure

- *Interest on the Public Debt* — includes only interest payments on the provincial direct debt.
- *Other Expenditures* — includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

Recoveries

- *Recoveries from Within Government (inter-ministry chargebacks)* — includes recoveries for the use of equipment or the provision of services between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from other levels of government, Crown corporations and non-government organizations.

(Unaudited)

LEGISLATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
1	Legislation	10,861,780			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64)		645,223	11,507,003	11,507,003
		<u>10,861,780</u>	<u>645,223</u>	<u>11,507,003</u>	<u>11,507,003</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

Description

This vote provides for the operation of the Legislative Assembly and its committees including indemnities and salaries for Members of the Legislative Assembly, officials and staff, and for support services and all other related costs. A grant is provided for the Commonwealth Parliamentary Association.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,738,089	Members of the Legislative Assembly — Compensation	4,863,395
70,000	Members' Dining Room	70,000
45,000	Legislative Committees	24,634
96,000	Inter-Parliamentary Relations	73,975
60,183	Legislative Procedure Review	80,619
195,000	Legislative Documents	182,862
10,000	Electoral Commission Review	
1,757,091	Legislative Caucuses	1,892,730
272,170	Clerk of the House	316,086
817,288	Sergeant-at-Arms	700,746
677,037	Hansard	706,691
476,448	Office of the Speaker	412,533
1,327,565	Legislative Library	1,298,834
77,411	Legislative Internship Program	80,596
887,721	Communications and Legislative Building Improvements	803,302
<u>11,507,003</u>	Total vote	<u>11,507,003</u>
10,861,780	Estimated	
<u>645,223</u>	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64)	
<u>11,507,003</u>		
	Group account classification	
	Salaries and benefits	6,546,406
	Operating costs	2,007,447
	Asset acquisitions	459,862
	Grants and contributions	71,200
	Other expenditures	2,422,088
		<u>11,507,003</u>

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
2	Auditor General.....	4,402,758		4,402,758	4,090,702
		<u>4,402,758</u>	<u></u>	<u>4,402,758</u>	<u>4,090,702</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the salary of the Auditor General and the cost of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. A grant is provided for the Canadian Comprehensive Audit Foundation. Costs incurred for the audits of certain public bodies and for special conferences and meetings are recovered.

Appropriations		Actual Expenditures
<u>4,402,758</u>	Total vote (net of recoveries)	<u>4,090,702</u>
Group account classification		
	Salaries and benefits	3,544,101
	Operating costs	801,560
	Asset acquisitions	106,160
	Grants and contributions	<u>35,000</u>
		4,486,821
Less recoveries—		
	B.C. Place	79,056
	Expo 86 Corporation	275,117
	University of B.C.	29,400
	Other ministries	<u>12,546</u>
		396,119
		<u>4,090,702</u>

OMBUDSMAN
Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
3	Ombudsman	2,396,084		2,396,084	2,299,483
		<u>2,396,084</u>	<u></u>	<u>2,396,084</u>	<u>2,299,483</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3

OMBUDSMAN

Description

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*. Costs incurred for special conferences are recovered.

Appropriations		Actual Expenditures
<u>2,396,084</u>	Total vote.....	<u>2,299,483</u>
Group account classification		
Salaries and benefits		1,544,198
Operating costs		663,121
Asset acquisitions		<u>92,164</u>
		<u>2,299,483</u>

PREMIER'S OFFICE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
4	Premier's Office	703,009		703,009	697,005
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Inter- governmental Relations (Vote 48)		365,436	365,436	364,598
	—Transfer from the Ministry of Provin- cial Secretary and Government Serv- ices (Vote 66)		134,294	134,294	134,156
		<u>703,009</u>	<u>499,730</u>	<u>1,202,739</u>	<u>1,195,759</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4

PREMIER'S OFFICE

Description

This vote provides for the operation of the Premier's Office, including the Premier's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>703,009</u>	Total vote	<u>697,005</u>
Group account classification		
Salaries and benefits		581,278
Operating costs		87,160
Asset acquisitions		<u>192,633</u>
		861,071
Less transfer to Vote 82—Contingencies		<u>164,066</u>
		<u>697,005</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Intergovernmental Relations (Vote 48)

Appropriations		Actual Expenditures
<u>365,436</u>	Classification by sub-vote	
	Ministry operations	<u>364,598</u>
Group account classification		
Salaries and benefits		319,884
Operating costs		38,612
Asset acquisitions		<u>6,102</u>
		<u>364,598</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)

Appropriations		Actual Expenditures
<u>134,294</u>	Classification by sub-vote	
	Provincial Secretary	
	—Legislative Support Services	<u>134,156</u>
Group account classification		
Salaries and benefits		91,697
Operating costs		35,139
Asset acquisitions		<u>7,320</u>
		<u>134,156</u>

MINISTRY OF AGRICULTURE AND FISHERIES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
5	Minister's Office	188,992		188,992	187,125
6	Ministry Operations	73,305,168		73,305,168	55,785,979
7	Milk Board	337,134		337,134	331,444
8	Provincial Agricultural Land Commission.....	1,062,157		1,062,157	1,031,196
9	Agri-Food Regional Development Subsidiary Agreement (ERDA).....	8,500,000		8,500,000	1,742,554
	Statutory—				
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock Improvement.....		28,572	28,572	28,572
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from the Ministry of Environment and Parks (Vote 26)		1,148,491	1,148,491	1,135,403
	Special Accounts—				
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16)—Farm Products Industry Improvement	500,000		500,000	98,780
	<i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)—Livestock Protection	20,000		20,000	10,385
	Special Funds— <i>Farm Income Insurance Act</i> (R.S.B.C. 1979, chap. 123, sec. 2) — Farm Income Assurance (<i>see</i> D 187 for detail)	62,800,000		62,800,000	24,872,294
	Less transfer to the Farm Income Assurance Fund from Vote 6	(31,400,000)		(31,400,000)	(15,972,254)
	Financing Transactions				
	Special Accounts				
	—Agricultural Land Development				
	—Crop Insurance Stabilization				
		<u>115,313,451</u>	<u>1,177,063</u>	<u>116,490,514</u>	<u>69,251,478</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Agriculture and Fisheries, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>188,992</u>	Total vote.....	<u>187,125</u>
Group account classification		
	Salaries and benefits	179,116
	Operating costs	<u>8,009</u>
		<u>187,125</u>

Vote 6

MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural and aquaculture communities, financial assistance programs to farmers as well as marketing and economic programs including:

- (a) *Administration, Planning and Marketing* — This sub-vote provides for the executive direction of the ministry and administrative support services including financial, personnel, postal services, audit and data processing services for ministry programs. This sub-vote also provides for policy development, program planning, economic and statistical analysis, aid to developing countries, market development and market regulation, information programs, aquaculture development, operation of the ministry dairy laboratory and property management services for the administration of lease and Crown properties. Grants are provided to universities for agricultural and aquacultural research as well as to agricultural organizations, and to British Columbia Food Exhibitions Limited.
- (b) *Agricultural Market and Food Industry Development* — This sub-vote provides for an international food marketing exhibition that is being developed in conjunction with Expo 86. Grants are provided to assist primary producers in adopting new technologies which increase productivity. Grants are also provided to assist industry to expand sales to the food service sector and to develop and expand the processing sector through financial and technical assistance in product development and food processing technologies.
- (c) *Field Operations, Specialist and Regulatory Services* — This sub-vote provides for the field operations, specialist and regulatory services of the ministry including:
 - (i) Extension Services — provides for on-farm advice and office consultation to farmers, for seminars, workshops and field days, and for technical information dissemination to producers;
 - (ii) Laboratories — provides for veterinary, soil, feed, and tissue testing laboratories;
 - (iii) Inspection — provides for animal health inspectors, brand inspection, dairy premises inspection, meat inspection, abattoir inspection, apiary inspection and crop inspection;
 - (iv) Licensing — provides for the licensing of dairy plants and personnel, sale yard operations, production and sale of veterinary drugs, fur farm operations and brand certificates;
 - (v) Applied Research/Demonstration — provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural research; and
 - (vi) Grants — provides for grants to municipalities and regional districts under the *Weed Control Act*, grants to regional committees under the *Grasshopper Control Act*, operating grants to livestock associations, 4-H clubs and veterinary services plus other grants in support of the agriculture and aquaculture industries.

Recoveries are received from the operation of the ministry's range seeding equipment and fees for services to producers and processors.

- (d) *Financial Assistance Programs* — This sub-vote provides for the government/producer shared-cost crop insurance and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Special Fund and the Crop Insurance Trust Account. These programs ensure the cash flow stability of participating British Columbia farmers and producers. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account. This money is credited to the vote as a recovery. This sub-vote also provides for the agricultural credit and farm products finance program, including grants to producers under the *Agricultural Credit Act*. This program ensures the availability of credit resources for producers and agricultural enterprises throughout the province. Also provided for are the Agri-Food Regional Development Subsidiary Agreement program administration costs, grants in support of agriculture and resource development, grants under the Peace River Drought Assistance program and interest subsidy payments under the Grower Loan program.

Appropriations	Classification by sub-vote	Actual Expenditures
10,442,316	Administration, Planning and Marketing	10,070,814
2,800,000	Agriculture Market and Food Industry Development	1,883,570
13,555,618	Field Operations, Specialist and Regulatory Services (net of recoveries)	13,000,269
46,507,234	Financial Assistance Programs	30,831,326
<u>73,305,168</u>	Total vote	<u>55,785,979</u>
Group account classification		
	Salaries and benefits	15,748,037
	Operating costs	8,013,122
	Asset acquisitions	661,194
	Grants and contributions	35,493,164
	Other expenditures	556,484
		<u>60,472,001</u>
	Less recoveries	
	Federal Government	4,671,804
	Other	<u>14,218</u>
		<u>4,686,022</u>
		<u>55,785,979</u>

Vote 7

MILK BOARD

Description

This vote provides for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures
<u>337,134</u>	Total vote	<u>331,444</u>
Group account classification		
Salaries and benefits		201,887
Operating costs		<u>129,557</u>
		<u>331,444</u>

Vote 8

PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

This vote provides for the operation of the Provincial Agricultural Land Commission. Acting under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations		Actual Expenditures
<u>1,062,157</u>	Total vote	<u>1,031,196</u>
Group account classification		
Salaries and benefits		648,327
Operating costs		371,823
Asset acquisitions		<u>11,046</u>
		<u>1,031,196</u>

Vote 9

**AGRI-FOOD REGIONAL DEVELOPMENT
SUBSIDIARY AGREEMENT (ERDA)**

Description

This vote provides for the second year of a \$40,000,000 five-year program, undertaken with the federal government, for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Planned initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement.

Appropriations		Actual Expenditures
<u>8,500,000</u>	Total vote	<u>1,742,554</u>
Group account classification		
Operating costs		388,561
Asset acquisitions		14,792
Grants and contributions		<u>1,339,201</u>
		<u>1,742,554</u>

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations		Actual Expenditures
<u>28,572</u>	Livestock improvement	<u>28,572</u>
Group account classification		
Grants and contributions	28,572	<u>28,572</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —

Transfer from the Ministry of Environment and Parks (Vote 26)

Appropriations		Actual Expenditures
23,537	Classification by sub-vote	
1,124,954	Administration and Technical Services (net of recoveries)	18,516
<u>1,148,491</u>	Fisheries Management (net of recoveries)	<u>1,116,887</u>
	Total expenditure	<u>1,135,403</u>
Group account classification		
	Salaries and benefits	669,649
	Operating costs	399,394
	Asset acquisitions	58,610
	Grants and contributions	<u>7,750</u>
		<u>1,135,403</u>

Special Account

FARM PRODUCT INDUSTRY ACT (R.S.B.C. 1979, chap. 124, sec. 16)

Appropriations		Actual Expenditures
<u>500,000</u>	Farm products industry improvement	<u>98,780</u>
Group account classification		
	Operating costs	30,715
	Grants and contributions	<u>68,065</u>
		<u>98,780</u>

Special Account

LIVESTOCK PROTECTION ACT (R.S.B.C. 1979, chap. 245, sec. 14)

Appropriations		Actual Expenditures
<u>20,000</u>	Livestock protection	<u>10,385</u>
Group account classification		
	Operating costs	4,611
	Grants and contributions	<u>5,774</u>
		<u>10,385</u>

FINANCING TRANSACTIONS

Special Account*AGRICULTURAL CREDIT ACT* (R.S.B.C. 1979, chap. 8, sec. 5)*Description*

Loans are provided to agricultural producers for the clearing and development of agricultural land.

Appropriations		Actual Expenditures
5,000,000	Advances	1,889,929
(5,000,000)	Recoveries	(1,889,929)
<u>0</u>	Total	<u>0</u>

Special Account*INSURANCE FOR CROPS ACT* (R.S.B.C. 1979, chap. 202, sec. 5)*Description*

Advances are provided to cover deficits in the Crop Insurance Trust Fund that may arise due to payment of indemnity claims in excess of premium and other revenue in the Trust Fund.

Appropriations		Actual Expenditures
6,500,000	Advances	6,500,000
(6,500,000)	Recoveries	(6,500,000)
<u>0</u>	Total	<u>0</u>
5,000,000	Estimated	
1,500,000	Statutory— <i>Insurance for Crops Act</i> (S.B.C. 1979, chap. 202, sec. 5)	
(6,500,000)	Recoveries	
<u>0</u>		

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
10	Minister's Office.....	200,422		200,422	188,313
11	Ministry Operations.....	253,095,928			
	Supplement—Special Warrant No. 3.....		11,700,000		
	Statutory—				
	<i>Criminal Injury Compensation Act</i>				
	(R.S.B.C. 1979, chap. 83, sec. 2 (5)).....		1,360,290		
	<i>Crown Proceeding Act</i> (R.S.B.C. 1979,				
	chap. 86, sec. 13).....		1,793,241		
	<i>Financial Administration Act</i> (S.B.C.				
	1981, chap. 15, sec. 23 (3)).....		(963,466)		
	<i>Constitution Act</i> (R.S.B.C. 1979, chap.				
	62, secs. 13 and 14)				
	—Transfer to the Ministry of Inter-				
	governmental Relations.....		(272,995)		
	—Transfer to the Ministry of Municip-				
	al Affairs.....		(2,923,203)	263,789,795	263,789,795
12	Judiciary.....	15,430,735		15,430,735	15,426,426
13	Corrections.....	118,251,524		118,251,524	118,243,328
	Statutory—				
	<i>Police Act</i> (R.S.B.C. 1979, chap. 331, sec.				
	7)—Video Camera Use Study.....		158,178	158,178	158,178
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198,				
	sec. 18)—Vancouver Police Inquiry.....		91,869	91,869	91,869
	<i>Escheat Act</i> (R.S.B.C. 1979, chap. 111,				
	sec. 13(2))—Estate Disbursement.....		49,053	49,053	49,053
	<i>Motion Picture Act</i> (S.B.C. 1986, chap. 17,				
	sec. 16 (a))—Film Classification.....		302,882	302,882	302,882
	<i>International Commercial Arbitration Act</i>				
	(S.B.C. 1986, chap. 14, sec. 37)—B.C.				
	Arbitration Centre.....		800,000	800,000	800,000
	<i>Flood Relief Act</i> (R.S.B.C. 1979, chap.				
	138, sec. 2)—Flood Costs.....		790,783	790,783	790,783
	<i>Emergency Program Act</i> (R.S.B.C. 1979,				
	chap. 106, sec. 16)—Purchase of Prop-				
	erty Subject to Hazard.....		33,586	33,586	33,586
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62,				
	secs. 13 and 14)				
	—Transfer from the Ministry of Environ-				
	ment and Parks (Vote 26).....		1,930,185	1,930,185	1,769,140
	—Transfer from the Ministry of Environ-				
	ment and Parks (Vote 27).....		2,403,500	2,403,500	302,969
	—Transfer from the Ministry of Provin-				
	cial Secretary and Government Serv-				
	ices (Vote 66).....		5	5	5
	<i>Financial Administration Act</i> (S.B.C.				
	1981, chap. 15, sec. 22 (1))—Net of				
	recoveries Joint Emergency Planning				
	Program				
	<i>Financial Administration Act</i> (S.B.C.				
	1981, chap. 15, sec. 21 (1)) Special War-				
	rant No. 1.....		15,150,000	15,150,000	15,150,000
	Special Accounts— <i>Land Title Act</i>				
	(R.S.B.C. 1979, chap. 219, sec. 274				
	(2))—Land Titles Survey.....	21,886		21,886	12,260
		<u>387,000,495</u>	<u>32,403,908</u>	<u>419,404,403</u>	<u>417,108,587</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 10

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Attorney General, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>200,422</u>	Total vote.....	<u>188,313</u>
Group account classification		
	Salaries and benefits	165,553
	Operating costs	13,806
	Asset acquisitions	<u>8,954</u>
		<u>188,313</u>

Vote 11

MINISTRY OPERATIONS

Description

This vote provides for the management direction of the ministry and the operation of ministry programs, including:

- (a) *Administration and Support Services*—This sub-vote provides for ministry management, policy development, administrative support and postal services used by the ministry. Contributions are provided to the Justice Institute of British Columbia for administration costs and to agencies and societies providing services which complement ministry programs. Recoveries are received from the federal government which contributes to the cost of the Native Courtworker and Counselling Association.
- (b) *Police Services*—This sub-vote provides for the administration, policy development and operations of provincial police services, for community policing, for the British Columbia Police Commission, for the Coordinated Law Enforcement Unit and for the Security Programs Branch. Contributions are provided to the Royal Canadian Mounted Police for provincial policing, to the Justice Institute of British Columbia for police training and to municipalities for selected services. Grants are provided to the Canadian Association of Chiefs of Police. Recoveries are received from the federal government for the salary and benefits of a seconded employee.
- (c) *Court Services*—This sub-vote provides for the managerial and operational support for the Courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for the salary and benefits of a seconded employee.
- (d) *Legal Services*—This sub-vote provides for legal services to the Province of British Columbia and various boards, committees and societies including legal advice, representation in civil litigation and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.
- (e) *Criminal Justice*—This sub-vote provides for the operation of Crown counsel services throughout the province including advice to government on matters of criminal law and its enforcement, and the development of policies and procedures in matters pertaining to criminal law.
- (f) *Statutory Services, Boards and Commissions*—This sub-vote provides for various statutory services, boards and commissions which are under the jurisdiction of the Attorney General including: the operations of the Coroners Service, the Public Trustee, the Office of the Fire Commissioner, the British Columbia Racing Commission, the Film Classification Branch, the Law Reform Commission, the Land Titles Office, the Order in Council Patient's Review Board, and the British Columbia Parole Board, a contribution to the Legal Services Society, contributions to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act* and grant payments under the provisions of the *Criminal Injury Compensation Act*. The Public Trustee recovers funds advanced to estates, the Law Reform Commission receives funds from the Law Foundation and the British Columbia Racing Commission's costs are recovered from the contributions to the Horse Racing Improvement Fund.
- (g) *Crown Proceeding Act*—This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services.

Appropriations		Classification by sub-vote	Actual Expenditures
14,407,410		Administration and Support Services (net of recoveries).....	15,415,951
	14,722,505	—Estimated	
	(272,995)	—Transfer to the Ministry of Intergovernmental Relations	
	(42,100)	—Transfer to the Ministry of Municipal Affairs	
		—Transfer to Vote 82—Contingencies	(950,000)
87,897,548		Police Services	87,073,490
82,604,425		Court Services (net of recoveries)	83,121,579
		—Transfer to Vote 82—Contingencies	(500,000)
9,195,719		Legal Services	10,315,291
		—Transfer to Vote 82—Contingencies	(350,000)
19,274,491		Criminal Justices	19,677,711
		—Transfer to Vote 82—Contingencies	(400,000)
47,616,961		Statutory Services, Boards and Commissions (net of recoveries).....	47,592,532
	50,498,064	—Estimated and other authorizations	
	(2,881,103)	—Transfer to the Ministry of Municipal Affairs	
2,793,241		<i>Crown Proceeding Act</i>	2,793,241
<u>263,789,795</u>		Total vote	<u>263,789,795</u>

Vote 11 — Continued

253,095,928	Estimated
11,700,000	Special Warrant No. 3
1,360,290	Statutory — <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5))
1,793,241	Statutory — <i>Crown Proceeding Act</i> (R.S.B.C. 1979, chap. 86, sec. 13)
(963,466)	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))
	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap 62, secs. 13 and 14)
(272,995)	— Transfer to the Ministry of Intergovernmental Relations
(2,923,203)	— Transfer to the Ministry of Municipal Affairs
<u>263,789,795</u>	

Group account classification	
Salaries and benefits	68,947,995
Operating costs	85,349,438
Asset acquisitions	4,583,484
Grants and contributions	112,725,728
Other expenditures	<u>3,108,662</u>
	274,715,307
Less recoveries	
B. C. Racing Commission	7,812,340
Federal Government	686,221
Law Reform Commission	125,000
Public Trustee	64,451
Insurance Corporation of British Columbia	37,500
Transfer to Vote 82—Contingencies	<u>2,200,000</u>
	10,925,512
	<u><u>263,789,795</u></u>

Vote 12

JUDICIARY

Description

This vote provides for the operation of the judiciary including:

- (a) *Superior Courts*—This sub-vote provides the operational budgets for the Court of Appeal, Supreme Court and the County Courts located in the province.
- (b) *Provincial Courts*—This sub-vote provides for the administrative and support services for the Provincial Court of British Columbia. A grant is provided to the Association of Provincial Court Judges. A contribution is provided to the British Columbia Courthouse Library Society.

Appropriations		Actual Expenditures
Classification by sub-vote		
3,550,776	Superior Courts	3,608,275
	— Transfer to Vote 82—Contingencies	(60,000)
11,879,959	Provincial Courts	11,935,151
	— Transfer to Vote 82—Contingencies	<u>(57,000)</u>
<u>15,430,735</u>	Total vote	<u>15,426,426</u>
Group account classification		
	Salaries and benefits	13,478,364
	Operating costs	1,441,543
	Asset acquisitions	517,055
	Grants and contributions	<u>106,464</u>
		15,543,426
Less recoveries		
	Transfer to Vote 82—Contingencies	<u>117,000</u>
		<u><u>15,426,426</u></u>

Vote 13

CORRECTIONS

Description

This vote provides for ministry corrections programs including:

- (a) *Adult Correctional Centres*—This sub-vote provides for the incarceration of remanded and sentenced adult inmates. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, training, work programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs related to housing of federal inmates under the Exchange of Services Agreement, and from the Medical Services Plan for salaried and sessional medical services.
- (b) *Youth Custody Centres*—This sub-vote provides for the custody of remanded and sentenced youths. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, social and recreational programs, chaplaincy and food services. Recoveries are received from the federal government for shareable expenditures for youth custody and from the Medical Services Plan for salaried and sessional medical services.
- (c) *Probation, Family and Community Services*—This sub-vote provides for probation services for adults and youths and for family services. Probation services provide pre-trial enquiries, pre-sentence and other court reports as well as the supervision of adults and youths on probation, bail or conditional release from incarceration. Contributions to the private sector and non-profit societies provide diversion, attendance, community service work and youth bail residential programs. Family services provide custody and access reports for the Family Court, and assistance in resolving child custody and financial maintenance problems through conciliation and mediation.
- (d) *Management Services*—This sub-vote provides for the management of correctional programs, including administrative and support services. A grant is provided to the Canadian Criminal Justice Association. Contribution are provided to the private sector and non-profit societies for the development and evaluation of correctional programs.
- (e) *Inspection and Standards*—This sub-vote provides for the development of security, safety, health, and service delivery standards for correctional programs, for regular inspection of correctional and custody centres and for the investigation of matters related to the administration of the *Corrections Act*.

Appropriations	Classification by sub-vote	Actual Expenditures
71,808,980	Adult Correctional Centres (net of recoveries).....	72,118,526
9,380,196	Youth Custody Centres (net of recoveries).....	10,755,803
	—Transfer to Vote 82—Contingencies	(550,000)
31,205,502	Probation, Family and Community Services.....	29,924,548
5,536,670	Management Services.....	5,656,773
320,176	Inspection and Standards	337,678
<u>118,251,524</u>	Total vote.....	<u>118,243,328</u>
Group account classification		
	Salaries and benefits	73,041,243
	Operating costs	34,474,668
	Asset acquisitions	1,869,863
	Grants and contributions	20,637,489
	Other expenditures	305,326
		<u>130,328,589</u>
Less recoveries		
	Transfer to Vote 82—Contingencies	550,000
	Other ministries	431,159
	Federal government	<u>11,104,102</u>
		<u>12,085,261</u>
		<u>118,243,328</u>

Statutory

POLICE ACT (R.S.B.C. 1979, chap. 331, sec. 7)

Appropriations		Actual Expenditures
<u>158,178</u>	Video camera use study	<u>158,178</u>
	Group account classification	
	Operating costs	153,001
	Asset acquisitions	<u>5,177</u>
		<u>158,178</u>

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations		Actual Expenditures
<u>91,869</u>	Vancouver Police Inquiry	<u>91,869</u>
	Group account classification	
	Operating costs	<u>91,869</u>

Statutory

ESCHEAT ACT (R.S.B.C. 1979, chap. 111, sec. 13 (2))

Appropriations		Actual Expenditures
<u>49,053</u>	Estate disbursement	<u>49,053</u>
	Group account classification	
	Other expenditure	<u>49,053</u>

Statutory

MOTION PICTURE ACT (S.B.C. 1986, chap. 17, sec. 16 (a))

Appropriations		Actual Expenditures
<u>302,882</u>	Film classification	<u>302,882</u>
	Group account classification	
	Operating costs	124,575
	Asset acquisitions	<u>178,307</u>
		<u>302,882</u>

Statutory

INTERNATIONAL COMMERCIAL ARBITRATION ACT (S.B.C. 1986, chap. 14, sec. 37)

Appropriations		Actual Expenditures
<u>800,000</u>	Arbitration Centre	<u>800,000</u>
	Group account classification	
	Grants and contributions	<u>800,000</u>

Statutory*FLOOD RELIEF ACT* (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations		Actual Expenditures
<u>790,783</u>	Flood costs	<u>790,783</u>
Group account classification		
Salaries and benefits	20,497	
Operating costs	554,036	
Grants and contributions	216,250	
	<u>790,783</u>	

Statutory*EMERGENCY PROGRAM ACT* (R.S.B.C. 1979, chap. 106, sec. 16)

Appropriations		Actual Expenditures
<u>33,586</u>	Purchase of property subject to hazard	<u>33,586</u>
Group account classification		
Operating costs	<u>33,586</u>	

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Environment and Parks (Vote 26)

Appropriations		Actual Expenditures
142,052	Classification by sub-vote	
<u>1,788,133</u>	Administration and Technical Services (net of recoveries)	
	Provincial Emergency Program	<u>1,769,140</u>
<u>1,930,185</u>	Total	<u>1,769,140</u>
Group account classification		
Salaries and benefits	888,811	
Operating costs	474,647	
Asset acquisitions	112,623	
Grants and contributions	293,059	
	<u>1,769,140</u>	

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Environment and Parks (Vote 27)

Appropriations		Actual Expenditures
<u>2,403,500</u>	Total expenditure	<u>302,969</u>
Group account classification		
Salaries and benefits	24,476	
Operating costs	270,147	
Grants and contributions	8,346	
	<u>302,969</u>	

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —

Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Culture, recreation and historical resources (net of recoveries)	
<u>5</u>	—British Columbia Lotteries	<u>5</u>
	Group account classification	
	Salaries and benefits	346,012
	Operating costs	492,519
	Asset acquisitions	13,019
		<u>851,550</u>
	Less recoveries	<u>851,545</u>
		<u>5</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Funding of the Joint Emergency Planning Program project is provided by the federal government. The purpose of the project is to organize and train emergency social service staff and volunteers. No supplementary funding by the Province is involved.

Appropriations		Actual Expenditures
<u>0</u>	Joint Emergency Planning Program	<u>0</u>
	Group account classification	
	Operating costs	140,732
	Less recoveries	140,732
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (R.S.B.C. 1981, chap. 15, sec. 21 (1))

Appropriations		Actual Expenditures
<u>15,150,000</u>	Special Warrant No. 1 — B.C. Steamship Company (1975) Ltd. — upgrade/refit	<u>15,150,000</u>
	Group account classification	
	Grants and contributions	<u>15,150,000</u>

Special Account*LAND TITLE ACT* (R.S.B.C. 1979, chap. 219, sec. 274 (2))

Appropriations		Actual Expenditures
<u>21,886</u>	Land titles survey	<u>12,260</u>
	Group account classification	
	Other expenditure	<u>12,260</u>

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
14	Minister's Office.....	212,804			
	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Finance and Corporate Relations		(143,003)		
	—Transfer to the Ministry of Labour and Consumer Services		(69,801)		
15	Ministry Operations.....	20,771,055			
	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Finance and Corporate Relations		(13,920,981)		
	—Transfer to the Ministry of Labour and Consumer Services		(6,850,074)		
		<u>20,983,859</u>	<u>(20,983,859)</u>		

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 14

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Consumer and Corporate Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>0</u>	Total vote.....	<u>0</u>
212,804	Estimated	
(143,003)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(69,801)	—Transfer to the Ministry of Finance and Corporate Relations	
	—Transfer to the Ministry of Labour and Consumer Services	
<u>0</u>		

Vote 15

MINISTRY OPERATIONS

Description

This vote provides for the general operations of the ministry including:

- (a) *Executive and Administration*—This sub-vote provides for centralized management and administrative planning and support services for all branches of the ministry. In addition, this sub-vote provides for the costs of postal services for the ministry.
- (b) *Consumer and Tenancy Relations*—This sub-vote provides for the promotion of fairness and understanding in the marketplace through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It regulates certain aspects of cemeteries, motor dealers and travel firms, assists over-committed debtors through counselling and debt pooling arrangements and investigates trade practices violations involving consumer loss. This sub-vote also provides for consumer education concerning rights and obligations, information and advice to the business community, research and advice on a wide variety of commercial matters related to consumers and administration of the *Residential Tenancy Act*, 1984, which governs the relationship between landlords and tenants who rent residential premises.
- (c) *Financial and Corporate Relations*—This sub-vote provides a legal framework for the marketplace, including licensing and registration of individuals, regulation of the instruments and documents used by institutions to communicate and conduct their business and administration of the Mobile Home Registry. The Superintendent of Financial Institutions charters, inspects and regulates credit unions, cooperatives, trust companies and insurance companies. The Superintendent of Brokers and Real Estate regulates the securities, mortgage brokers, commodity contract dealers and real estate industries. This sub-vote also provides for the establishment of a British Columbia Securities Commission under the *Securities Act*. The Registrar of Companies maintains complete files on all companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the province. The Registrar also records through the central registry mechanics liens and liens against motor vehicles and personal chattels and conducts searches for those liens for the general public, the financial community and the legal profession. The Commercial Appeals Commission hears appeals under various statutes administered by the ministry. The Auditor Certification Board, established by the *Company Act*, assesses the qualifications of auditors for reporting companies. Recoveries are received from self-regulatory organizations for government data processing expenses related to delegated licensing functions.
- (d) *Liquor Control and Licensing*—This sub-vote provides for overall direction and control of policy development and administration in support of the *Liquor Control and Licensing Act* and regulations.

Appropriations

Actual Expenditures

		Classification by sub-vote	
0		Executive and Administration.....	0
	5,500,907	—Estimated	
	(3,688,623)	—Transfer to the Ministry of Finance and Corporate Relations	
	(1,812,284)	—Transfer to the Ministry of Labour and Consumer Services	
0		Consumer and Tenancy Relations.....	0
	3,080,729	—Estimated	
	(3,080,729)	—Transfer to the Ministry of Labour and Consumer Services	
0		Financial and Corporate Relations (net of recoveries).....	0
	10,232,358	—Estimated	
	(10,232,358)	—Transfer to the Ministry of Finance and Corporate Relations	
0		Liquor Control and Licensing.....	0
	1,957,061	—Estimated	
	(1,957,061)	—Transfer to the Ministry of Labour and Consumer Services	
0		Total vote.....	0
20,771,055	Estimated		
(13,920,981)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
(6,850,074)	—Transfer to the Ministry of Finance and Corporate Relations		
	—Transfer to the Ministry of Labour and Consumer Services		
0			

MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
16	Minister's Office	211,280		211,280	201,898
17	Management Operations	24,646,629			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		113,340	24,759,969	24,759,969
18	Public Schools Education	1,131,921,501			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		19,559,363	1,151,480,864	1,151,480,864
19	Independent Schools	28,643,519		28,643,519	28,629,191
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Status Indian Children Education				
	—Canadian Official Languages Program				
	—Department of National Defence Chil- dren Education				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Property Tax Refunds		554,907	554,907	554,907
	<i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6))—Administra- tion fees		969,616	969,616	969,616
	Financing Transactions — Rural Residential School Property Tax				
		<u>1,185,422,929</u>	<u>21,197,226</u>	<u>1,206,620,155</u>	<u>1,206,596,445</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 16

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Education, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>211,280</u>	Total vote.....	<u>201,898</u>
Group account classification		
	Salaries and benefits	192,722
	Operating costs	7,687
	Asset acquisitions	<u>1,489</u>
		<u>201,898</u>

Vote 17

MANAGEMENT OPERATIONS

Description

This vote provides for the overall policy development for the ministry as well as administrative and support services to the ministry's operating programs. Included in these functions are planning, policy research, legislative development, systems development, accounting, auditing, payroll, personnel, information and data services, and financial management and research. This vote also provides for educational research and development, and membership in, and services to, several national and inter-provincial organizations. Major programs and activities include:

- (a) *Deputy Minister's Office*—This sub-vote provides for the management of the Ministry of Education, management leadership and information services to school districts. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services.
- (b) *Research and Development*—This sub-vote provides for grants to partially support provincially oriented educational societies which supplement the educational programs of school districts. This sub-vote also provides for projects to develop and enhance the provincial educational system and for management systems improvements on behalf of the ministry and field agencies.
- (c) *National and Inter-Provincial Activities*—This sub-vote provides for British Columbia's share of the operating expenses of the Council of Ministers of Education (Canada).
- (d) *Management Operations*—This sub-vote provides for the coordination and development of policies, legislation, computer systems and personnel management, and the development and operation of major financial systems including five-year operating forecasts, annual capital and operating budgets, and expenditure and financial management. This sub-vote also provides for ministry office space, the costs of postal services for the ministry, correspondence education for any British Columbia student unable to take the regular school program, textbooks and media materials. In addition, this sub-vote provides for liaison with some government corporations and central agencies of government, and for the internal financial operations of the ministry. Recoveries are received from the sale of supplementary textbooks and media materials to school districts and from students enrolled in correspondence courses.

Appropriations		Actual Expenditures
	Classification by sub-vote	
746,338	Deputy Minister's Office	612,469
908,778	Research and Development	533,780
122,150	National and Inter-Provincial Activities	122,150
<u>22,982,703</u>	Management Operations (net of recoveries).....	<u>23,491,570</u>
<u>24,759,969</u>	Total vote	<u>24,759,969</u>
24,646,629	Estimated	
113,340	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>24,759,969</u>		
	Group account classification	
	Salaries and benefits	5,115,973
	Operating costs	19,987,906
	Asset acquisitions	912,891
	Grants and contributions	430,755
	Other expenditures	<u>1,186</u>
		26,448,711
	Less recoveries	
	Correspondence branch	356,374
	Provincial educational media centre	489,665
	Publication services	<u>842,703</u>
		<u>1,688,742</u>
		<u>24,759,969</u>

Vote 18

PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the development, management and funding of the public schools system through the operations of the ministry, the financial support of school districts and provincial assistance to homeowners for school taxation. Major programs and activities include:

- (a) *Ministry Operations in Support of Public Schools*—This sub-vote provides for assessing and developing the content of educational programs, managing public instruction through curriculum development, learning assessment and provincial final examinations. This sub-vote also provides for the evaluation and assessment of special education programs, assistance to school district personnel in organizing and evaluating special education programs and the provision of direct services such as Jericho Hill School and the Resource Centre for the Visually Impaired. This sub-vote further provides financial support services for the preparation, analysis and accounting for school district operating budgets and capital expenditure programs. Finally, the sub-vote provides for policy liaison between the Ministry and school districts, support for effective school initiatives, exchange programs, accreditation of senior secondary schools and the certification process for teachers. Recoveries are received from fees for school final transcripts and general education development tests, from provincial examination re-read fees and other miscellaneous sources.
- (b) *Contributions to School Districts*—This sub-vote provides for the provincial share of local school district operating budgets, contributions to schools and other educational agencies for continuing education, and contracted programs such as those for severely handicapped children in residential centres.
- (c) *Contributions for Schools Debt Service*—This sub-vote provides for the provincial share of contributions for the payment of interest and sinking fund charges for capital construction projects and equipment purchases for schools.
- (d) *Grants to Reduce Local School Taxes*—This sub-vote provides for grants to homeowners to reduce school taxes.
- (e) *Teachers' Pension Fund*—This sub-vote provides, on behalf of all school districts, the employer's statutory contribution to the Teachers' Pension Fund and the employer's portion of medical and dental expenses for all retired teachers.
- (f) *Contributions—Non-residential School Property Tax*—This sub-vote provides for contributions to school districts from school property tax revenue collected by municipalities on behalf of the province from non-residential property. This sub-vote also provides for a collection fee for municipalities.
- (g) *Recoveries—Non-residential School Property Tax*—The sub-vote provides for recoveries from school property tax revenue collected by municipalities on behalf of the province from non-residential property.

Appropriations	Classification by sub-vote	Actual Expenditures
15,478,221	Ministry Operations in Support of Public Schools (net of recoveries).....	15,140,484
621,115,331	Contributions to School Districts	620,945,888
110,556,985	Contributions for Schools Debt Service	110,556,985
280,595,595	Grants to Reduce Local School Taxes	280,482,736
104,175,359	Teachers' Pension Fund	108,425,188
	Transfer to Vote 82—Contingencies	(3,904,790)
491,675,000	Contributions—Non-residential School Property Tax	498,232,002
(472,115,627)	Recoveries—Non-residential School Property Tax	(478,397,629)
<u>1,151,480,864</u>	Total vote	<u>1,151,480,864</u>
1,131,921,501	Estimated	
19,559,363	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
<u>1,151,480,864</u>		
	Group account classification	
	Salaries and benefits	6,824,609
	Operating costs	6,253,030
	Asset acquisitions	515,581
	Grants and contributions	1,620,328,117
	Other expenditures	84
		<u>1,633,921,421</u>
	Less recoveries	
	Contributions—Non-residential School Property Tax	478,397,629
	Transfer to Vote 82—Contingencies	3,904,790
	Other	<u>138,138</u>
		<u>482,440,557</u>
		<u>1,151,480,864</u>

Vote 19

INDEPENDENT SCHOOLS

Description

This vote provides for partial support of British Columbia independent schools and for the supervision of their operations as required as a condition of receiving a provincial contribution. Major programs and activities include:

- (a) *Independent Schools Management* — This sub-vote provides for the inspection, classification and recommendation of independent schools for provincial contributions and for the certification of teachers under the terms of the *School Support (Independent) Act*.
- (b) *Contributions to Independent Schools* — This sub-vote provides for provincial contributions to eligible independent schools.

Appropriations		Actual Expenditures
	Classification by sub-vote	
309,045	Independent Schools Management	300,338
<u>28,334,474</u>	Contributions to Independent Schools	<u>28,328,853</u>
<u>28,643,519</u>	Total vote	<u>28,629,191</u>
	Group account classification	
	Salaries and benefits	162,124
	Operating costs	135,455
	Asset acquisitions	2,759
	Grants and contributions	<u>28,328,853</u>
		<u>28,629,191</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the federal government to the province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations		Actual Expenditures
<u>0</u>	Status Indian Children Education	<u>0</u>
	Group account classification	
	Grants and contributions	28,127,911
	Less recoveries	<u>28,127,911</u>
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

These funds are contributed by the federal government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages In Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations		Actual Expenditures
<u>0</u>	Canadian Official Languages Programs	<u>0</u>
	Group account classification	
	Operating costs	4,247,459
	Asset acquisitions	9,373
	Grants and contributions	<u>3,345,256</u>
		7,602,088
	Less recoveries	<u>7,602,088</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

In accordance with the 1972 Federal/Provincial agreement, the province receives tuition fees from the federal government for the education of service children residing on tax-exempt lands owned by the federal government. These amounts are paid out to the respective school districts.

Appropriations		Actual Expenditures
<u>0</u>	Department of National Defence Children Education.....	<u>0</u>
	Group account classification	
	Grants and contributions	3,042,689
	Less recoveries	<u>3,042,689</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>554,907</u>	Interest on property tax refunds	<u>554,907</u>
	Group account classification	
	Operating costs	<u>554,907</u>

Statutory

EDUCATION (INTERIM) FINANCE ACT (S.B.C. 1982, chap. 2, sec. 20 (6))

Appropriations		Actual Expenditures
<u>969,616</u>	Administration fees	<u>969,616</u>
	Group account classification	
	Other expenditures	<u>969,616</u>
		<u>969,616</u>

FINANCING TRANSACTIONS

Description

Provincial advances are provided to school districts for rural residential school property taxes collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures	
74,421,393	Advances <i>re</i> Rural Residential School Property Tax.....	74,421,393	
(74,421,393)	Recoveries <i>re</i> Rural Residential School Property Tax.....	(74,421,393)	
<u>0</u>	Total.....		<u>0</u>
72,800,000	Estimated		
1,621,393	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		
<u>(74,421,393)</u>	Recoveries		
<u>0</u>			
Group account classification			
	Other expenditures—Loans, investments and advances.....	74,421,393	
	Less recoveries.....	<u>74,421,393</u>	
			<u>0</u>

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
20	Minister's Office	197,228		197,228	197,174
21	Resource Management	23,761,450		23,761,450	23,091,788
22	British Columbia Utilities Commission	1,450,908			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		65,900	1,516,808	1,516,808
23	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	2,500,000		2,500,000	451,947
24	Mineral Development and Exploration Incentives	7,350,000		7,350,000	6,989,474
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		415,757	415,757	415,757
	<i>Mines Act</i> —(S.B.C. 1980, chap. 15 (2))— Mine Improvement		9,142	9,142	9,142
	Financing Transaction— — Energy and Minerals Infrastructure Financing				
		<u>35,259,586</u>	<u>490,799</u>	<u>35,750,385</u>	<u>32,672,090</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 20

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Energy, Mines and Petroleum Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>197,228</u>	Total vote	<u>197,174</u>
Group account classification		
Salaries and benefits		187,774
Operating costs		6,606
Asset acquisitions		<u>2,794</u>
		<u>197,174</u>

Vote 21

RESOURCE MANAGEMENT

Description

This vote provides for ministry programs and activities including:

- (a) *Executive Management*—This sub-vote provides for senior executive direction, communications, publications production, public relations and library services for the ministry.
- (b) *Finance and Administration Division*—This sub-vote provides for the administration of financial and personnel management services, coordination of legislative requirements and assessment and collection of mineral, mineral land, coal, petroleum and natural gas taxes and royalties. The sub-vote also provides for data management and office automation systems, and administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories, telecommunications and distribution of ministry publications. In addition, this sub-vote provides for the costs of postal services for the ministry.
- (c) *Energy Resources Division*—This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. This sub-vote also provides for grants to utility companies to extend natural gas pipelines to provincial customers and for a grant to energy programs.
- (d) *Mineral Resources Division*—This sub-vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub-vote also provides for the administration and enforcement of provincial legislation and regulations to ensure the extraction of the province's mineral and coal resources in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub-vote also provides for projects and programs to facilitate the exploration and discovery of mineral and coal resources through geological mapping, surveys, prospector training, information services and analytical laboratory support. Funds are also provided for the maintenance of a data base on the mineral industry and for the development and implementation of appropriate policies for the mineral sector. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province, encourages research and technical innovation in related fields, provides grants to the mineral industry and various mine rescue safety associations and provides for the cost-sharing of technical studies pertaining to the development of mineral resources. This sub-vote also provides for the construction and maintenance of mineral resource roads.
- (e) *Petroleum Resources Division*—This sub-vote provides for the administration and disposition of petroleum, natural gas, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The division supports the development of these resources, enforces regulation of petroleum exploration and production operations to ensure safe operation, environmental protection during seismic exploration and drilling, and conservation of resources. This sub-vote also provides for determination of the oil and natural gas reserves of British Columbia, including offshore reserves, and for the maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is also made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis for geological information, maps and tenure documentation, to support and encourage an active petroleum industry in the province. This sub-vote also provides for the construction and maintenance of petroleum resource roads and for the maintenance of security and performance deposits in trust.

Appropriations	Classification by sub-vote	Actual Expenditures
739,412	Executive Management.....	858,319
3,012,130	Finance and Administration Division	3,232,180
6,001,696	Energy Resources Division	5,024,867
9,882,905	Mineral Resources Division	10,030,391
4,125,307	Petroleum Resources Division	3,946,031
<u>23,761,450</u>	Total vote.....	<u>23,091,788</u>
Group account classification		
	Salaries and benefits	11,451,965
	Operating costs	6,622,392
	Asset acquisitions	1,783,126
	Grants and contributions	3,233,185
	Other expenditures	1,120
		<u>23,091,788</u>

Vote 22 BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides for the operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act*. The commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. Commission costs are partially recovered from hearing proponents.

Appropriations		Actual Expenditures
<u>1,516,808</u>	Total vote (net of recoveries)	<u>1,516,808</u>
1,450,908	Estimated	
65,900	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
<u>1,516,808</u>		
	Group account classification	
	Salaries and benefits	1,380,500
	Operating costs	1,260,880
	Asset acquisitions	<u>27,946</u>
		2,669,326
	Less recoveries	
	British Columbia Utilities Commission hearings	<u>1,152,518</u>
		<u>1,516,808</u>

Vote 23 FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

Description

This vote provides for payments to the Fort Nelson Indian Band resulting from the production of natural gas and the disposition of natural gas interests. Payments are made in accordance with the federal-provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations		Actual Expenditures
<u>2,500,000</u>	Total vote	<u>451,947</u>
	Group account classification	
	Grants and contributions	<u>451,947</u>

Vote 24

MINERAL DEVELOPMENT AND EXPLORATION INCENTIVES

Description

This vote provides for the following mineral industry development programs:

- (a) *Mineral Development Subsidiary Agreement (ERDA)*—This sub-vote provides for second year funding of a five-year, \$10,000,000 program that has been undertaken by the province, in conjunction with the federal government, to encourage mineral development through geological, market and feasibility studies. This sub-vote also provides for cost-shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement.
- (b) *Mineral Exploration Incentives*—This sub-vote provides for the development of British Columbia's mineral potential. Financial assistance may be provided to encourage mineral exploration in the province. Administration costs associated with this initiative are provided for in this sub-vote.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,350,000	Mineral Development Subsidiary Agreement (ERDA)	2,190,450
<u>5,000,000</u>	Mineral Exploration Incentives	<u>4,799,024</u>
<u>7,350,000</u>	Total vote	<u>6,989,474</u>
	Group account classification	
	Operating costs	2,013,194
	Asset acquisitions	190,395
	Grants and contributions	<u>4,785,885</u>
		<u>6,989,474</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>415,757</u>	Interest on revenue refunds	<u>415,757</u>
	Group account classification	
	Operating costs	<u>415,757</u>

Statutory*MINES ACT* (S.B.C. 1980, chap. 28, sec. 15 (2))

Appropriations		Actual Expenditures
<u>9,142</u>	Mine improvement	<u>9,142</u>
	Group account classification	
	Operating costs	<u>9,142</u>

FINANCING TRANSACTIONS

This is a new financing transaction for 1986/87. Advances are provided in accordance with section 12 of the *Ministry of Energy, Mines and Petroleum Resources Act* for the purpose of financing roads, rail lines, utilities and other infrastructure necessary to facilitate exploration, development, production and processing of British Columbia's energy, mineral and petroleum resources.

Appropriations		Actual Expenditures	
4,500,000	Advances <i>re</i> energy and minerals infrastructure financing	0	
(4,500,000)	Recoveries <i>re</i> energy and minerals infrastructure financing	0	
<u>0</u>	Total		<u>0</u>

MINISTRY OF ENVIRONMENT AND PARKS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
25	Minister's Office	211,255		211,255	209,237
26	Resource and Environmental Management....	99,072,825			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Agriculture and Fisheries		(1,148,491)		
	—Transfer to the Ministry of Attorney General		(1,930,185)	95,994,149	92,921,181
27	Emergency Assistance	2,403,500			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Attorney General		(2,403,500)		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		33,773,080		
	—Transfer to the Ministry of Tourism, Recreation and Culture		(2,518,618)	31,254,462	30,515,915
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 15 (1))—Ex- tinguishment of Debt		3,225	3,225	3,225
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of re- coveries				
	—Department of Indian and Northern Affairs				
	—Georgia Pacific Corporation				
	—Kokanee Creek Provincial Park				
	—Nicola Lake Dam				
	Special Funds— <i>Wildlife Act</i> (S.B.C. 1982, chap. 57, sec. 11 (4))—Habitat Conservation Fund (see D 188 for detail)	2,226,000		2,226,000	1,951,063
		<u>103,913,580</u>	<u>25,775,511</u>	<u>129,689,091</u>	<u>125,600,621</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 25

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Environment and Parks, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>211,255</u>	Total vote.....	<u>209,237</u>
Group account classification		
Salaries and benefits		198,362
Operating costs		9,484
Asset acquisitions		<u>1,391</u>
		<u>209,237</u>

Vote 26

RESOURCE AND ENVIRONMENTAL MANAGEMENT

Description

This vote provides for the ministry's resource and environmental management programs including:

- (a) *Administration and Technical Services*—This sub-vote provides for executive direction and coordination for central ministry services including information, personnel, finance, postal services, systems, accommodation, laboratory, enforcement, communications, planning, environmental assessment, assets inventory and general administration. Grant are provided to the Greater Vancouver Regional District for monitoring air quality, to the Fraser River Harbour Commission for monitoring water quality, to the Management Committee of the Fraser River Estuary Management Program to cover various costs and to a number of organizations concerned with use of the environment. Recoveries are received from other divisions in the ministry and from the other ministries for the use of conservation and laboratory services. Recoveries are also received from outside of government for laboratory services.
- (b) *Air Management*—This sub-vote provides for the maintenance of atmospheric quality in British Columbia, at a level which is conducive to good health and a quality environment by setting standards and monitoring air quality, by implementing airshed management systems, and by providing atmospheric services to other programs and agencies.
- (c) *Fisheries Management*—This sub-vote provides for the maintenance and enhancement of fish and shellfish populations and their habitats in order to satisfy society's present and future requirements for recreational activity, wholesome food, employment and economic benefits. Principal elements are population and habitat protection and inventory, regulating sports fisheries, fish culture, research, management of mariculture leases, licensing and regulating the fish buying and processing sector, and representing provincial positions in international fisheries negotiations. Pertinent legislation includes the *Fisheries Act (Canada)*, the *Wildlife Act*, the *Fisheries Act (B.C.)*, and the *Fish Inspection Act*. A grant is provided to the British Columbia Development Corporation to offset costs incurred with regard to oyster seed loans. Funds expended on fisheries project agreements with British Columbia Hydro and Power Authority, Skagit Environmental Endowment Commission and other agencies, or the private sector are fully recoverable.
- (d) *Pesticide Control*—This sub-vote provides for the administration of the *Pesticide Control Act* including advice, coordination, implementation, information, monitoring and development of policies and procedures of related programs to ensure the prudent use of pesticides. Recoveries are received from the sale of pesticide control study kits.
- (e) *Waste Management*—This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act* and programs to recover and utilize waste materials, and the Okanagan Waste Management Program. Recoveries from outside of government are received for air quality monitoring.
- (f) *Water Management*—This sub-vote provides for the management of British Columbia's water resources through water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, dyke construction, dyke inspection, resource inventory, water supply and public health engineering services, aquatic weed control and water quality protection. Pertinent legislation includes the *Water Act*, the *Water Utility Act*, the *Utilities Commission Act*, the *Dykes Maintenance Act*, the *Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood damage prevention program are partially recovered from the federal government under the Canada/British Columbia Fraser River Flood Control Agreement. Funds expended on the Canada/British Columbia Hydrometric Program are recovered by agreement from the British Columbia Hydro and Power Authority.
- (g) *Wildlife Management*—This sub-vote provides for the enhancement of wildlife populations and their habitats in order to satisfy society's present and future requirements for economic, social, recreational and scientific benefits. Principle elements are wildlife population and habitat inventories, habitat protection and enhancement, research, licensing and regulating the use of wildlife, and public information. Pertinent legislation includes the *Wildlife Act*, the *Migratory Bird Convention* and the *Game Export Act (Canada)*. Grants are provided to meet commitments under the *Creston Valley Wildlife Act* and for the Fur Institute of Canada. Funds expended on wildlife projects under agreements with the British Columbia Hydro and Power Authority, Skagit Environmental Endowment Commission and other agencies, or the private sector, are fully recoverable.
- (h) *Surveys and Resource Mapping*—This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping, interpretation for environmental resource management and terrain resource information management. Costs are recovered from shared-cost mapping contracts with municipal and regional governments, and for digital terrain maps provided to the private sector.
- (i) *Provincial Emergency Program*—This sub-vote provides for the coordination of emergency programs and resources of local and senior governments throughout British Columbia. To improve on the local capability to protect life, property and the environment, emergency plans are developed and tested, volunteer and public officers are trained, response measures are kept up to date and essential supplies and equipment are maintained. Grants are made to assist municipalities under the conditions of the *Emergency Program Act*.

Vote 26 — Continued

Appropriations		Classification by sub-vote	Actual Expenditures
17,108,916		Administration and Technical Services (net of recoveries)	18,003,170
	17,274,505	—Estimated	
	(23,537)	—Transfer to the Ministry of Agriculture and Fisheries	
	(142,052)	—Transfer to the Ministry of Attorney General	
3,022,127		Air Management	2,971,215
13,517,141		Fisheries Management (net of recoveries)	13,513,935
	14,642,095	—Estimated	
	(1,124,954)	—Transfer to the Ministry of Agriculture and Fisheries	
786,055		Pesticide Control (net of recoveries)	756,218
12,493,186		Waste Management (net of recoveries)	9,942,028
29,151,303		Water Management (net of recoveries)	28,176,249
8,315,946		Wildlife Management (net of recoveries)	8,314,830
11,599,475		Surveys and Resource Mapping (net of recoveries)	11,243,536
0		Provincial Emergency Program	0
	1,788,133	—Estimated	
	(1,788,133)	—Transfer to the Ministry of Attorney General	
<u>95,994,149</u>		Total vote	<u>92,921,181</u>
99,072,825	Estimated		
(1,148,491)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
(1,930,185)	—Transfer to the Ministry of Agriculture and Fisheries		
<u>95,994,149</u>	—Transfer to the Ministry of Attorney General		
Group account classification			
	Salaries and benefits	48,161,671	
	Operating costs	31,466,716	
	Asset acquisitions	13,832,901	
	Grants and contributions	700,737	
		<u>94,162,025</u>	
	Less recoveries		
	British Columbia Hydro and Power Authority ..	590,470	
	Other	<u>650,374</u>	
		1,240,844	
		<u>92,921,181</u>	

Vote 27

EMERGENCY ASSISTANCE

Description

This vote provides for the initial response costs associated with the protection of life, property or the environment during real or imminent emergencies and natural disasters.

Appropriations		Actual Expenditures
<u>0</u>	Total vote.....	<u>0</u>
2,403,500	Estimated	
(2,403,500)	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
	— Transfer to Ministry of Attorney General	
<u>0</u>		

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Lands, Parks and Housing (Vote 57)

Appropriations	Classification by sub-vote	Actual Expenditures
2,483,525	Administration (net of recoveries)	
28,770,937	Parks and Outdoor Recreation (net of recoveries)	
	— Estimated	
31,289,555	— Transfer to the Ministry of Tourism, Recreation and Culture	
(2,518,618)		
<u>31,254,462</u>		<u>30,515,915</u>

Group account classification		
Salaries and benefits		16,368,457
Operating costs		11,889,644
Asset acquisitions		2,488,660
Grants and contributions		65,916
		<u>30,812,677</u>
<i>Less recoveries</i>		
Grants, special cost sharing	174,214	
Other	<u>122,548</u>	
		<u>296,762</u>
		<u>30,515,915</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 15 (1))

Appropriations		Actual Expenditures
<u>3,225</u>	Extinguishment of debt.....	<u>3,225</u>
Group account classification		
	Other expenditures	<u>3,225</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Department of Indian and Northern Affairs	<u>0</u>
Group account classification		
	Asset acquisitions	38,228
	Less recoveries	<u>38,228</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Georgia Pacific Corporation	<u>0</u>
Group account classification		
	Operating costs	47,000
	Less recoveries	<u>47,000</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Kokanee Creek Provincial Park	<u>0</u>
Group account classification		
	Operating costs	2,509
	Less recoveries	<u>2,509</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Nicola Lake Dam	<u>0</u>
Group account classification		
	Asset acquisitions	450,000
	Less recoveries	<u>450,000</u>
		<u>0</u>

MINISTRY OF FINANCE AND CORPORATE RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
28	Minister's Office	209,220		209,220	190,268
29	Government Financial Support	61,562,461			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Provincial Secretary and Government Services ..		(12,654,852)	48,907,609	48,075,256
30	Provincial Capital Commission	555,000			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Provincial Secretary and Government Services ..		(555,000)		
31	Compensation Stabilization Program	715,773		715,773	651,692
32	Critical Industries Commission	511,830		511,830	320,924
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries Expo 86 asset disposal				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58 (2))		15,651,306	15,651,306	15,651,306
	<i>Unclaimed Money Act</i> (R.S.B.C. 1979, chap. 418, sec. 4)—Payment of Claims		40,456	40,456	40,456
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		4,996,445	4,996,445	4,996,445
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Consumer and Corporate Relations (Vote 14)		143,003	143,003	95,269
	—Transfer from the Ministry of Consumer and Corporate Relations (Vote 15)		13,920,981	13,920,981	13,768,628
	<i>Financial Administration Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14, OIC 1300/86)—Powell River Loan				
	Special Accounts— <i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))—Purchasing Commission Working Capital Account		494,047	494,047	494,047
	Special Funds— <i>Resource Revenue Stabilization Fund Act</i> (S.B.C. 1982, chap. 24, sec. 4)—Resource Revenue Stabilization Fund (see D 189 for detail)		627,210,303	627,210,303	627,210,303
	Less transfer to the General Fund from the Resource Revenue Stabilization Fund		(627,210,303)	(627,210,303)	(627,210,303)
	Financing Transactions				
	—Purchasing Commission Working Capital (Special Account)				
	—British Columbia Transit (Gasoline Tax) Levy				
	—Interest on Trusts and Deposits				
	— <i>Land Tax Deferment Act</i>				
	—Rural Area Property Taxes				
		<u>63,554,284</u>	<u>22,036,386</u>	<u>85,590,670</u>	<u>84,284,291</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 28

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Finance and Corporate Relations, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>209,220</u>	Total vote	<u>190,268</u>
Group account classification		
	Salaries and benefits	172,685
	Operating costs	15,098
	Asset acquisitions	<u>2,485</u>
		<u>190,268</u>

Vote 29

GOVERNMENT FINANCIAL SUPPORT

Description

This vote provides for central financial and administrative services for all ministries and for fiscal, budgetary and financial administration policy development and implementation, including:

- (a) *Treasury Board Staff*—This sub-vote provides for analysis and advice on economic, fiscal, budgetary and administrative issues.
- (b) *Revenue Operations*—This sub-vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for the administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* as it relates to the non-municipal areas of the province, and for administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.
- (c) *Assessment Services*—This sub-vote provides for a provincial contribution toward the operations of the British Columbia Assessment Authority and for courts of revision and assessment appeal board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.
- (d) *Purchasing Commission*—This sub-vote provides for procurement services related to the acquisition of commodities and services for ministries and certain public bodies, technical evaluation, advice and assistance for commodity acquisition, establishment and testing of commodity standards, recommending policies for efficient and effective acquisition, and development and administration of the Public Sector Purchasing Policy to stimulate economic activity in the Province. Costs related to the provision of procurement services to agencies outside of the Government of British Columbia are recovered from those agencies.
- (e) *Government Agents Branch*—This sub-vote provides for delivery of programs, services and information to the public in 61 locations throughout the province on behalf, or in support, of ministries and government bodies. Recoveries are received from other ministries and government bodies for services provided by the Government Agents Branch.
- (f) *Provincial Treasury*—This sub-vote provides for management of the financial assets and liabilities of the government and certain government corporations and agencies and for the management of trust funds and deposits. Costs incurred for funds management and fiscal agent services provided to government, to government corporations and agencies and to special, trust and other funds are recovered to this sub-vote.
- (g) *Office of the Comptroller General*—This sub-vote provides for the payment, recording, reporting and auditing of government accounts and trust funds, for development and implementation of financial administration policies and procedures, for the evaluation of accounting and financial management systems throughout government and for the development and delivery, on a cost recovery basis, of government financial training and development programs.
- (h) *Ministry Support*—This sub-vote provides for executive, financial, administrative, personnel, systems, and postal services support to ministry operations. Grants are provided to government employees under the suggestion awards program. Costs of systems services are partially recovered from other divisions of the Ministry of Finance and Corporate Relations.

Appropriations		Classification by sub-vote	Actual Expenditures
3,898,621		Treasury Board Staff	3,853,319
15,488,496		Revenue Operations	14,912,536
8,455,108		Assessment Services	8,243,757
4,269,004		Purchasing Commission (net of recoveries)	4,249,430
0		Government Agents Branch (net of recoveries)	0
	12,220,850	— Estimated	
	(12,220,850)	— Transfer to the Ministry of Provincial Secretary and Government Services	
10		Provincial Treasury (net of recoveries)	0
9,172,609		Office of the Comptroller General (net of recoveries)	9,715,444
7,623,761		Ministry Support (net of recoveries)	7,100,770
	8,057,763	— Estimated	
	(434,002)	— Transfer to the Ministry of Provincial Secretary and Government Services	
<u>48,907,609</u>		Total vote	<u>48,075,256</u>
61,562,461	Estimated		
(12,654,852)	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14)		
	— Transfer to the Ministry of Provincial Secretary and Government Services		
<u>48,907,609</u>			

Vote 29 — Continued

Group account classification		
Salaries and benefits		25,596,727
Operating costs		18,654,722
Asset acquisitions		1,429,365
Grants and contributions		6,737,895
Other expenditures		<u>2,233,620</u>
		54,652,329
Less recoveries		
Funds management and fiscal agent fees	6,306,481	
Purchasing Commission	226,352	
Other	<u>44,240</u>	
		<u>6,577,073</u>
		<u><u>48,075,256</u></u>

Vote 30

PROVINCIAL CAPITAL COMMISSION

Description

This vote provides for provincial contributions toward the operation of the Provincial Capital Commission, and its responsibilities for preserving, upgrading and planning amenities for and within the capital district.

Appropriations		Actual Expenditures
<u>0</u>	Total vote.....	<u>0</u>
555,000	Estimated	
(555,000)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
	—Transfer to the Ministry of Provincial Secretary and Government Services	
<u>0</u>		

Vote 31

COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for the costs of the Compensation Stabilization Program, including the interpretation and administration of guidelines and regulations issued under the *Compensation Stabilization Act* and the issuing of orders under Section 3 (1) of the *Public Sector Restraint Act*.

Appropriations		Actual Expenditures
<u>715,773</u>	Total vote.....	<u>651,692</u>
	Group account classification	
	Salaries and benefits	227,959
	Operating costs	411,085
	Asset acquisitions	12,648
		<u>651,692</u>

Vote 32

CRITICAL INDUSTRIES COMMISSION

Description

This vote provides for the costs incurred by the Office of the Commissioner in the administration of the *Critical Industries Act*. The Commission promotes the viability and competitiveness of critical businesses in the Province of British Columbia.

Appropriations		Actual Expenditures
<u>511,830</u>	Total vote.....	<u>320,924</u>
	Group account classification	
	Salaries and benefits	40,994
	Operating costs	278,726
	Asset acquisitions	1,204
		<u>320,924</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Expo 86 asset disposal	<u>0</u>
	Group account classification	
	Operating costs	87,098
	Asset acquisitions	28,129
		115,227
	Less recoveries, Purchasing Commission	115,227
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58 (2))

Appropriations		Actual Expenditures
<u>15,651,306</u>	Total expenditure	<u>15,651,306</u>
	Group account classification	
	Other expenditures	<u>15,651,306</u>

Statutory

UNCLAIMED MONEY ACT (R.S.B.C. 1979, chap. 418, sec. 4)

Appropriations		Actual Expenditures
<u>40,456</u>	Payment of claims	<u>40,456</u>
	Group account classification	
	Other expenditures	<u>40,456</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>4,996,445</u>	Interest on revenue refunds	<u>4,996,445</u>
	Group account classification	
	Operating costs	<u>4,996,445</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Transfer from the Ministry of Consumer and Corporate Relations (Vote 14)

Appropriations		Actual Expenditures
<u>143,003</u>	Total expenditure.....	<u>95,269</u>
Group account classification		
Salaries and benefits	92,368	
Operating costs	2,548	
Asset acquisitions	<u>353</u>	
	95,269	<u></u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Consumer and Corporate Relations (Vote 15)

Appropriations		Actual Expenditures
3,688,623	Classification by sub-vote	
<u>10,232,358</u>	Executive and Administration.....	3,626,475
	Financial and Corporate Relations.....	<u>10,142,153</u>
<u>13,920,981</u>	Total expenditure.....	<u>13,768,628</u>
Group account classification		
Salaries and benefits	8,712,252	
Operating costs	4,618,801	
Asset acquisitions	<u>557,724</u>	
	13,888,777	
Less recoveries		
Other ministries	73,967	
Other	<u>46,182</u>	
	120,149	
	13,768,628	<u></u>

Statutory*FINANCIAL ADMINISTRATION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14, OIC 1300/86)

Appropriations		Actual Expenditures
<u>0</u>	Powell River Loan	<u>0</u>
Group account classification		
Loans, investments and advances.....	1,853,763	
Less recoveries	<u>1,853,763</u>	
	0	<u></u>

Special Account

PURCHASING COMMISSION ACT (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))

Appropriations		Actual Expenditures
<u>494,047</u>	Purchasing Commission Working Capital Account	<u>494,047</u>
Group account classification		
	Salaries and benefits	685,222
	Operating costs	4,972,917
	Asset acquisitions	<u>12,106,783</u>
		17,764,922
Less recoveries		
	Ministries	4,024,457
	Other	<u>13,246,418</u>
		17,270,875
		<u>494,047</u>

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) Levy collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures
15,000,000	Advances <i>re</i> British Columbia Transit (Gasoline Tax) Levy	14,805,170
(15,000,000)	Recoveries <i>re</i> British Columbia Transit (Gasoline Tax) Levy	<u>(14,805,170)</u>
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	14,805,170
	Less recoveries	<u>14,805,170</u>
		<u>0</u>

FINANCING TRANSACTIONS

Description

Annual interest payments are credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration of the province, on the basis of earnings received from the investment of these funds.

Appropriations		Actual Expenditures
15,225,000	Advances <i>re</i> Interest on Trusts and Deposits	19,818,590
(15,225,000)	Recoveries <i>re</i> Interest on Trusts and Deposits	<u>(19,818,590)</u>
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	19,818,590
	Less recoveries	<u>19,818,590</u>
		<u>0</u>

FINANCING TRANSACTIONS

Description

Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under this Act. The property owner or the estate is required to repay to the Ministry of Finance and Corporate Relations deferred taxes together with interest compounded annually at the termination of the agreement.

Appropriations		Actual Expenditures
3,500,000	Advances <i>re</i> Land Tax Deferment Act.....	2,852,751
(3,500,000)	Recoveries <i>re</i> Land Tax Deferment Act	(2,852,751)
<u>0</u>	Total.....	<u>0</u>
Group account classification		
	Other expenditures	2,852,751
	Less recoveries	<u>2,852,751</u>
		<u>0</u>

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local governments and entities in rural areas in respect of local taxes and levies collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures
60,651,000	Advances <i>re</i> Rural Area Property Taxes.....	62,709,742
(60,651,000)	Recoveries <i>re</i> Rural Area Property Taxes.....	(62,709,742)
<u>0</u>	Total.....	<u>0</u>
Group account classification		
	Other expenditures	62,709,742
	Less recoveries	<u>62,709,742</u>
		<u>0</u>

MINISTRY OF FORESTS AND LANDS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
33	Minister's Office	186,345		186,345	137,618
34	Forest and Range Management	236,372,520			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(4,863,248)	231,509,272	230,290,238
35	Fire Suppression Program	50,500,000		50,500,000	46,120,576
36	Forest Resource Development Subsidiary Agreement (ERDA)	39,688,726		39,688,726	38,764,654
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Infrared Forest Fire Detection —Westar Timber Ltd. <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		1,087	1,087	1,087
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Lands, Parks and Housing (Vote 56)		208,882	208,882	205,260
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		21,076,439	21,076,439	20,407,858
	Special Accounts— <i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 87.1)—Small Business Enter- prise	18,000,000		18,000,000	17,737,839
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer from the Ministry of Lands, Parks and Housing—Crown Land		36,200,000		
	— <i>Ministry of Lands, Parks and Hous- ing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land		3,361,796	39,561,796	39,561,796
	Special Fund— <i>Forest Stand Management Fund Act</i> (S.B.C. 1986, chap. 8, sec. 3) —Forest Stand Management Fund (<i>see</i> D 188 for detail)	20,000,000		20,000,000	12,425,201
	Less transfer to the Special Fund from Vote 34 Financing Transaction	(20,000,000)		(20,000,000)	(20,000,000)
	Special Account— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land				
		<u>344,747,591</u>	<u>55,984,956</u>	<u>400,732,547</u>	<u>385,652,127</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 33

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Forests and Lands, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>186,345</u>	Total vote	<u>137,618</u>
Group account classification		
Salaries and benefits		130,823
Operating costs		<u>6,795</u>
		<u>137,618</u>

Vote 34

FOREST AND RANGE MANAGEMENT

Description

This vote provides for the forest, range and recreation programs of the ministry (except fire suppression) and for the management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at provincial, regional and district levels and include:

- (a) *Management Program*—This sub-vote provides for senior executive direction in the ministry. At headquarters, this includes strategic studies to support the development and evaluation of policy objectives and plans, and the dissemination of information concerning ministry activities. Direction and control of the application of approved forest and range policies and programs are provided for at the regional level and supervision and control of implementation occur at the district level.
- (b) *Finance and Administration Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to all general administration matters, timber valuation services, grants and support services throughout the ministry, overall monitoring and functional direction of the ministry's financial, human and physical resources, data processing and administrative services and arrangements for accommodation, equipment and maintenance. More detailed coordination and monitoring of these activities occur at the regional and district levels. This sub-vote also provides for the costs of postal services for the ministry. Grants are provided to help support forest product and forestry research, the British Columbia Debris Control Board and other activities which promote the forest industry. Costs are recovered from other ministry programs for the use of vehicles, machinery and other equipment supplied centrally.
- (c) *Harvesting Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the inventory, planning, valuation, sale and disposal of Crown provincial timber and wood resources, overall monitoring and functional direction of provincial wood supplies and administration of the Small Business Enterprise Program. Coordination and monitoring of these activities occur at the regional level and field activities take place at the district level.
- (d) *Silviculture Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown provincial forests, overall monitoring and functional direction of provincial silviculture activities, and the provision of tree seeds and seedlings required for provincial reforestation projects. Coordination and monitoring of these projects take place at the regional level while more detailed field activities occur at the district level.
- (e) *Research Program*—At headquarters, this sub-vote provides for advice, policies and procedures for the services pertaining to silviculture and harvesting research, for care and enhancement of Crown provincial forests and for overall monitoring and functional direction over provincial silviculture and harvesting research activities. Coordination, monitoring and field activities take place at the regional level while more detailed field activities occur at the district level. Joint ventures and/or research contracts are carried out with other ministries and educational institutions involving mutual research needs. Costs of joint research projects are recovered from other ministries and agencies.
- (f) *Forest Protection Program*—At headquarters, this sub-vote provides for advice, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values. The coordination and monitoring of these activities occur at the regional level, while the provision of most protection services occurs at the district level. The costs of providing lightning detection services to forest companies are recovered.
- (g) *Range Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to rehabilitation, care and enhancement of Crown provincial range lands, and overall monitoring and functional direction of ministry range management activities. The regional offices provide for coordination and monitoring of all range management activities on Crown provincial range lands, while district offices provide for ongoing planning, direction, and control of the use of Crown provincial range lands.
- (h) *Recreation Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the protection of recreation and aesthetic values of Crown provincial forest and range lands outside parks and overall monitoring and functional direction of ministry recreation management activities. The regional offices provide for coordination and monitoring of recreation activities in the forest regions while the district offices provide for the establishment and maintenance of recreation site facilities and trails on Crown provincial lands.
- (i) *Forest Stand Management*—This sub-vote provides for the transfer of funds to the Forest Stand Management Fund to be established by the *Forest Stand Management Fund Act (1986)*.

Vote 34 — Continued

Appropriations		Actual Expenditures
	Classification by sub-vote	
13,893,159	Management Program	13,936,217
37,577,348	Finance and Administration Program (net of recoveries)	42,239,016
56,507,401	Harvesting Program	54,571,299
58,555,404	Silviculture Program	56,183,444
9,164,321	Research Program (net of recoveries)	9,223,131
26,480,298	Forest Protection Program (net of recoveries)	24,973,161
5,254,296	Range Program	5,102,369
4,077,045	Recreation Program	4,061,601
20,000,000	Forest Stand Management	20,000,000
<u>231,509,272</u>	Total vote	<u>230,290,238</u>
236,372,520	Estimated	
(4,863,248)	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>231,509,272</u>		
	Group account classification	
	Salaries and benefits	124,059,211
	Operating costs	78,512,444
	Asset acquisitions	5,448,434
	Grants and contributions	21,932,500
	Other expenditures	462,381
		<u>230,414,970</u>
	Less recoveries	
	Federal government	52,400
	Other	<u>72,332</u>
		<u>124,732</u>
		<u>230,290,238</u>

Vote 35**FIRE SUPPRESSION PROGRAM***Description*

This vote provides for the costs of fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
24,477,879	Direct Fire Fighting Expenditures	19,651,628
19,854,728	Fire Suppression Flying	18,313,149
3,055,713	Fire Equipment	3,618,558
2,809,031	Fire Standby and Overtime	4,262,885
168,500	Suppression Techniques and Safety Training	236,190
134,149	Fire Site Rehabilitation	38,166
<u>50,500,000</u>	Total Vote	<u>46,120,576</u>
	Group account classification	
	Salaries and benefits	5,994,943
	Operating costs	36,064,218
	Asset acquisitions	4,061,415
		<u>46,120,576</u>

Vote 36**FOREST RESOURCE DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)***Description*

This vote provides funding for the programs delivered by the Government of British Columbia under the Forest Resource Development Agreement, which is a five year, \$300,000,000 subsidiary agreement under the Canada/British Columbia Economic and Regional Development Agreement (ERDA). The terms of the Forest Resource Development Agreement provide for delivery, by the Government of British Columbia, of cost-shared and provincially-funded programs. These programs provide for the growing of seedlings, site rehabilitation, planting, post-planting and other intensive reforestation and silviculture activities. These programs also provide for the development of policies and procedures, project coordination and monitoring, and research activities pertaining to the intensive reforestation and silviculture activities funded under the Forest Resource Development Agreement.

Appropriations		Actual Expenditures
<u>39,688,726</u>	Total Vote	<u>38,764,654</u>
	Group account classification	
	Salaries and benefits	160,358
	Operating costs	34,906,042
	Asset acquisitions	3,698,254
		<u>38,764,654</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
<u>0</u>	Infrared forest fire detection	<u>0</u>
	Group account classification	
	Operating costs	94,080
	Less recoveries	94,080
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Westar Timber	<u>0</u>
Group account classification		
	Operating costs	134,795
	Less recoveries	134,795
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>1,087</u>	Interest on revenue refunds	<u>1,087</u>
Group account classification		
	Operating costs	<u>1,087</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Lands, Parks and Housing (Vote 56)

Appropriations		Actual Expenditures
<u>208,882</u>	Ministers Office	
	Total expenditure	<u>205,260</u>
Group account classification		
	Salaries and benefits	196,970
	Operating costs	5,473
	Asset acquisitions	2,817
		<u>205,260</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Lands, Parks and Housing (Vote 57)

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,259,941	Administration	4,186,514
<u>16,816,498</u>	Lands and Housing	<u>16,221,344</u>
<u>21,076,439</u>	Total expenditure	<u>20,407,858</u>
Group account classification		
	Salaries and benefits	13,913,283
	Operating costs	5,542,305
	Asset acquisitions	949,270
	Grants and contributions	3,000
		<u>20,407,858</u>

Special Account*FOREST ACT* (R.S.B.C. 1979, chap. 140, sec. 87.1)

Appropriations		Actual Expenditures
<u>18,000,000</u>	Small Business Enterprise Program	<u>17,737,839</u>
Group account classification		
Salaries and benefits	24,008	
Operating costs	17,402,055	
Asset acquisitions	311,776	
	<u>17,737,839</u>	

Special Account*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from Ministry of Lands, Parks and Housing

MINISTRY OF LANDS, PARKS AND HOUSING ACT (R.S.B.C. 1979, chap. 277, sec. 7 (2))

Appropriations		Actual Expenditures
<u>39,561,796</u>	Crown Land	<u>39,561,796</u>
36,200,000	Estimated	
3,361,796	Statutory— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7 (2))	
<u>39,561,796</u>		
Group account classification		
Other expenditures	39,561,796	

FINANCING TRANSACTION**Special Account***MINISTRY OF LANDS, PARKS AND HOUSING ACT* (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land

Appropriations		Actual Expenditures
23,100,000	Loans and recoverable expenditures	22,789,402
<u>(23,100,000)</u>	Recoveries	<u>(22,789,402)</u>
0	Total	0

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
37	Minister's Office	207,950		207,950	176,230
38	Management Operations	70,978,395		70,978,395	70,175,567
39	Medical Services Commission	557,348,190			
	Statutory— <i>Medical Services Commission</i> <i>Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)		6,045,698	563,393,888	563,393,888
40	Preventive and Community Health Care Services	217,919,511			
	Supplement—Special Warrant No. 4		4,180,000	222,099,511	221,141,988
41	Institutional Services	1,788,094,441			
	Supplement—Special Warrant No. 4		97,320,000	1,885,414,441	1,885,300,286
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Reciprocal Agreements				
	—Richmond School District No. 38—Pre- ventive Services				
	—Hospital Management System				
	—Pacific Isotopes and Pharmaceuticals				
	Special Accounts— <i>Health Improvement</i> <i>Appropriation Act</i> (S.B.C. 1986, chap. 9, sec. 1)—Health Improvement Fund ..	120,000,000		120,000,000	119,960,923
		<u>2,754,548,487</u>	<u>107,545,698</u>	<u>2,862,094,185</u>	<u>2,860,148,882</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 37

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Health, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>207,950</u>	Total vote.....	<u>176,230</u>
Group account classification		
	Salaries and benefits	173,162
	Operating costs	<u>3,068</u>
		<u>176,230</u>

Vote 38

MANAGEMENT OPERATIONS

Description

This vote provides for the ministry's administration and support services including:

- (a) *Administration*—This sub-vote provides for the overall development, direction and coordination of policy for the ministry and includes the deputy minister's office; information services; personnel; financial services; policy, planning and legislation; operational review and productivity; and staff development and safety programs. This sub-vote also provides for the costs of postal services for the ministry.
- (b) *Ministry Support Services*—This sub-vote provides for the central supply of various goods and services to the ministry, agencies and outside facilities. This includes supplies and services, computer and consulting, and building occupancy costs. Recoveries are received from the sale of supplies and services within the ministry and to other ministries and outside agencies.
- (c) *Special Care Services Contributions*—This sub-vote provides for contributions to support various societies and other public bodies providing health related services which complement ministry programs. These services include diagnostic, treatment and preventive programs.

Appropriations		Actual Expenditures
	Classification by sub-vote	
14,852,049	Administration	11,782,806
51,037,479	Ministry Support Services (net of recoveries).....	53,065,669
5,088,867	Special Care Services Contributions	5,327,092
<u>70,978,395</u>	Total vote	<u>70,175,567</u>
	Group account classification	
	Salaries and benefits	16,672,840
	Operating costs	45,629,885
	Asset acquisitions	3,797,730
	Grants and contributions	5,268,203
	Other expenditures	25,354
		<u>71,394,012</u>
	Less recoveries	
	Supplies and services	1,181,029
	Other ministries	<u>37,416</u>
		<u>1,218,445</u>
		<u>70,175,567</u>

Vote 39

MEDICAL SERVICES COMMISSION

Description

This vote provides for the payment of insured services and the development and administration of policies and programs under the Medical Services Plan including:

- (a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan. Services include registration of subscribers, billing and processing of premiums, auditing claims for benefits and preparing for the negotiation of contracts with practitioners.
- (b) *Medical Services Plan*—This sub-vote provides contributions to the Medical Services Plan for expenditures in excess of Medical Services Plan premium revenue. Medical Services Plan premiums are paid directly to the Medical Services Plan and are not recorded as provincial revenue or as a recovery to this vote. Expenditures of the plan include payments to physicians, dental surgeons, other practitioners and laboratories on a fee-for-service basis according to a schedule of fees approved by the Commission. Some practitioners are reimbursed on a salaried or sessional basis. The plan is responsible for funding other expenses as required under negotiated contractual agreements with the British Columbia Medical Association.

Appropriations	Classification by sub-vote	Actual Expenditures
23,906,063	Administration	23,798,789
539,487,825	Medical Services Plan	539,595,099
	—Fee for Service	491,700,849
488,921,818	—Salaried and Sessional Payments	43,980,074
46,651,831	—Disability Insurance and Education	
3,914,176	Fund	3,914,176
<u>563,393,888</u>	Total vote	<u>563,393,888</u>
557,348,190	Estimated	
<u>6,045,698</u>	Statutory— <i>Medical Services Commission Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)	
<u>563,393,888</u>		

Group account classification	
Salaries and benefits	12,892,573
Operating costs	10,527,022
Asset acquisitions	388,621
Grants and contributions	539,585,672
	<u>563,393,888</u>

Vote 40

PREVENTIVE AND COMMUNITY HEALTH CARE SERVICES

Description

This vote provides for the service delivery, program management and policy development for preventive and community care programs including:

- (a) *Preventive Services*—This sub-vote provides for the management and operation of preventive programs including public health nursing, public health inspection, health promotion and education, speech and hearing, nutrition, dental, epidemiology and medical health officers. It also provides clinical services for tuberculosis, sexually transmitted diseases, laboratory, pharmacy, kidney dialysis, home oxygen and other medical services. In addition, contributions are provided to municipalities for the delivery of certain preventive programs and to agencies providing health promotion programs. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.
- (b) *Community Health Care Services*—This sub-vote provides for vital statistics, forensic psychiatric services, alcohol and drug programs and mental health services.
 - (i) Vital Statistics—provides for the registration and certification of births, deaths, marriages, divorces, name changes and other statistical services.
 - (ii) Forensic Psychiatric Services—provides for the operation and management of forensic psychiatric services to the courts and justice agencies in the province for adults and juveniles on an inpatient, outpatient and consultative basis. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.
 - (iii) Alcohol and Drug—provides for the management and operation of outpatient clinics, detoxification centres and residential treatment centres through direct operations and financial contributions to private agencies. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.
 - (iv) Mental Health—provides for the management and operation of Riverview and Valleyview hospitals, mental health centres, Burnaby Psychiatric Services and the Residential care (boarding home, group home) Program. Financial contributions are provided to Greater Vancouver Health Services. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

Appropriations		Classification by sub-vote	Actual Expenditures
64,504,177		Preventive Services (net of recoveries).....	64,054,776
	3,246,612	—Program Management.....	2,906,149
	61,257,565	—Field Operations.....	61,148,627
157,595,334		Community Health Care Services (net of recoveries).....	157,087,212
	2,791,453	—Vital Statistics.....	2,534,494
	17,129,443	—Forensic Psychiatric Services.....	17,339,503
	22,454,092	—Alcohol and Drug.....	22,774,667
	115,220,346	—Mental Health.....	114,438,547
<u>222,099,511</u>		Total vote.....	<u>221,141,988</u>
217,919,511	Estimated		
4,180,000	Special Warrant No. 4		
<u>222,099,511</u>			

Group account classification	
Salaries and benefits.....	135,390,258
Operating costs.....	32,159,498
Asset acquisitions.....	1,684,809
Grants and contributions.....	51,907,423
	<u>221,141,988</u>

Vote 41

INSTITUTIONAL SERVICES

Description

This vote provides for the service delivery, program management, policy development and planning responsibility for institutional, acute and continuing patient care programs including:

- (a) *Hospital Programs* — This sub-vote provides for program management and contributions for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals after deducting other sources of revenue. This sub-vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies and payments for computer services shared by hospitals and for out-of-province hospital services. In addition, it provides for payment of the provincial government's share of debt servicing for hospital construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.
- (b) *Continuing Care* — This sub-vote provides for program management, direct service and contributions for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long-term care assessment and community physiotherapy. Contributions include funding to proprietary and non-profit long-term care facilities for the delivery of personal, intermediate, and extended care services, homemaker agencies to provide in-home-care of clients, adult day care for clients who cannot fully cope in the community but do not require the full-time use of a facility, and group homes for the handicapped. Contributions are also provided to municipalities and other health related agencies for the provision of home care and long-term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients.
- (c) *Emergency Health Services* — This sub-vote provides for emergency health services including a ground and air ambulance service throughout the province, the operation of an ambulance modification depot, training programs for emergency medical assistants and paramedic crews and coordination of the ministry's responsibility in disaster planning. Contributions are made to agencies who provide services on behalf of the Emergency Health Services Commission. Recoveries are received for ambulance services provided to the Workers' Compensation Board and for work performed by the ambulance modification depot.

Appropriations	Classification by sub-vote	Actual Expenditures
1,533,165,853	Hospital Programs.....	1,532,430,109
6,609,888	—Program Management.....	6,144,138
1,408,695,892	—Operating Contributions to Hospitals.....	1,415,580,940
85,188,073	—Hospital Construction and Renovation.....	78,100,197
32,672,000	—Hospital Equipment.....	32,604,834
299,805,081	Continuing Care.....	300,520,376
3,378,722	—Program Management.....	2,576,039
209,274,355	—Long-Term Care Facilities.....	209,515,132
20,725,528	—Home Nursing Care.....	22,220,236
817,464	—Community Physiotherapy.....	804,586
48,503,880	—Homemaker Services.....	48,525,960
3,704,771	—Adult Day Care.....	3,778,103
2,279,250	—Group Homes for the Handicapped.....	2,258,603
11,121,111	—Long-Term Care Assessments.....	10,841,717
52,443,507	Emergency Health Services (net of recoveries).....	52,349,801
1,255,067	—Program Management.....	1,171,826
51,188,440	—Ambulance Services.....	51,177,975
1,885,414,441	Total vote.....	1,885,300,286
1,788,094,441	Estimated	
97,320,000	Special Warrant No. 4	
1,885,414,441		

Vote 41 — Continued

Group account classification	
Salaries and benefits	58,509,921
Operating costs	14,510,425
Asset acquisitions	1,961,819
Grants and contributions	1,810,764,168
Other expenditures	975
	<u>1,885,747,308</u>
Less recoveries	
Other	447,022
	<u>1,885,300,286</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Reciprocal agreements	<u>0</u>
Group account classification		
Grants and contributions	22,693,993	
Less recoveries	22,693,993	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Richmond School District No. 38—Preventive Services	<u>0</u>
Group account classification		
Grants and contributions	352,550	
Less recoveries	352,550	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Hospital management system	<u>0</u>
Group account classification		
Grants and contributions	130,000	
Less recoveries	130,000	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Pacific Isotopes and Pharmaceuticals	<u>0</u>
Group account classification		
	Operating costs	19,592
	Asset acquisitions	3,841
		<u>23,433</u>
<i>Less recoveries</i>		
	Other	23,433
		<u>0</u>

Special Account

HEALTH IMPROVEMENT APPROPRIATION ACT (S.B.C. 1986, chap. 9, sec. 1)

Appropriations		Actual Expenditures
<u>120,000,000</u>	Health Improvement Fund	<u>119,960,923</u>
Group account classification		
	Salaries and benefits	2,208,853
	Operating costs	2,641,423
	Asset acquisitions	845,689
	Grants and contributions.....	114,264,958
		<u>119,960,923</u>

MINISTRY OF SOCIAL SERVICES AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
42	Minister's Office	216,236		216,236	199,094
43	Ministry Programs	1,486,348,994		1,486,348,994	1,484,560,253
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		18,466,011	18,466,011	16,220,707
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 58)		10	10	
	Special Accounts— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Lands, Parks and Housing—Provincial Home Acquisition		5,835,000		
	<i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition		2,140,642	7,975,642	7,975,642
	Financing Transaction				
	Special Account— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition				
		<u>1,486,565,230</u>	<u>26,441,663</u>	<u>1,513,006,893</u>	<u>1,508,955,696</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 42

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Social Services and Housing, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>216,236</u>	Total vote	<u>199,094</u>
Group account classification		
	Salaries and benefits	183,268
	Operating costs	8,771
	Asset acquisitions	<u>7,055</u>
		<u>199,094</u>

Vote 43

MINISTRY PROGRAMS

Description

This vote provides for the administration, operation and delivery of ministry income security programs and social services including:

- (a) *Ministry Executive and Program Support*—This sub-vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations. This sub-vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, the costs of postal services for the ministry and for data processing and consulting services. Recoveries are received from the sale of surplus goods and materials.
- (b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of ministry staff in regional and district offices and community-based programs and for rental and maintenance of buildings and offices occupied by ministry field services. This sub-vote also provides for contributions to social service agencies for complementary programs.
- (c) *Services for Families and Children*—This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to children and families in their own homes or communities. Services are provided by means of grants and contributions to funded agencies. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.
- (d) *Rehabilitation and Support Services*—This sub-vote provides for ministry-operated residential care and social services for the physically and mentally handicapped, as well as grants and contributions for these services and for the provision of community-based services and day care. This sub-vote also provides for the rental and maintenance of facilities for handicapped persons. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.
- (e) *GAIN Programs*—This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, burial fees for indigent persons, and training and rehabilitation for GAIN recipients.
- (f) *Pharmacare Programs*—This sub-vote provides for grants for full or partial subsidies on designated prescription drugs, ostomy supplies and prosthetic appliances.
- (g) *Services to Seniors*—This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance, Shelter Aid for Elderly Renters (SAFER), subsidized bus passes for seniors and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement, and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

Appropriations	Classification by sub-vote	Actual Expenditures
38,275,272	Ministry Executive and Program Support (net of recoveries)....	37,123,582
102,371,661	Direct Community Services.....	105,847,763
101,463,639	Services for Families and Children (net of recoveries)	102,723,441
148,304,744	Rehabilitation and Support Services (net of recoveries).....	146,514,201
	—Day Care and Achievement Centres	34,629,008
33,746,412	—Community Residential Care Services.....	44,898,994
46,575,179	—Community Contracted Services.....	7,018,588
6,936,850	—Special Programs for the Retarded.....	59,967,611
61,046,303	GAIN Programs	899,713,003
919,001,901	—Income Assistance Program	867,154,173
876,542,200	—Transfer to Vote 82—contingencies	(10,800,000)
	—Opportunities to Independence.....	5,878,581
6,064,847	—Health Care and Dental Services.....	37,480,249
36,394,854	Pharmacare Programs	163,570,065
148,388,676	Services to Seniors (net of recoveries).....	29,068,198
28,543,101	—Seniors Supplement	16,044,659
15,500,000	—Shelter Aid for Elderly Renters (SAFER)	7,140,658
8,100,000	—Bus Pass Program	5,686,781
4,693,100	—Seniors Counselling Service.....	196,100
250,001	Total vote.....	1,484,560,253
<u>1,486,348,994</u>		

Group account classification

Salaries and benefits	134,414,943
Operating costs	51,227,456
Asset acquisitions	3,108,343
Grants and contributions	1,310,484,696
	<u>1,499,235,438</u>

Vote 43 — Continued

<i>Less recoveries</i>		
Transfer to Vote 82—contingencies	10,800,000	
Grants, federal government	2,149,501	
Bus passes	1,000,685	
Medical Services Plan	724,999	14,675,185
		<u>1,484,560,253</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Lands Parks and Housing (Vote 57)

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,061,211	Administration	2,669,887
15,404,800	Lands and housing	13,550,820
<u>18,466,011</u>	Total	<u>16,220,707</u>
	Group account classification	
	Salaries and benefits	1,648,665
	Operating costs	613,763
	Asset acquisitions	52,573
	Grants and contributions	13,905,706
		<u>16,220,707</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Lands Parks and Housing (Vote 58)

Appropriations		Actual Expenditures
	Classification by sub-vote	
10,000,000	British Columbia Home Program Interest Cost	3,519,470
(9,999,990)	Recoveries from interest on the public debt vote	(3,519,470)
<u>10</u>	Total	<u>0</u>
	Group account classification	
	Other expenditures	3,519,470
	Less recoveries Vote 81—Interest on the public debt	3,519,470
		<u>0</u>

Special Account*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Lands, Parks and Housing

HOME CONVERSION AND LEASEHOLD LOAN ACT (R.S.B.C. 1979, chap. 170, sec. 17 (1)),*HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21 (1))

Appropriations		Actual Expenditures
<u>7,975,642</u>	Provincial Home Acquisition.....	<u>7,975,642</u>
5,835,000	Estimated	
	— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer from the	
	Ministry of Lands, Parks and Housing	
2,140,642	— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17	
	(1)), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21 (1))	
<u>7,975,642</u>		

FINANCING TRANSACTIONS

Special Account*HOME CONVERSION AND LEASEHOLD LOAN ACT* (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and*HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21 (1))*Description*

Second mortgage loans are provided to eligible British Columbia home purchases (Provincial Home Acquisition).

Appropriations		Actual Expenditures
73,311,483	Transfer from the Ministry of Lands, Parks and Housing	
(73,311,483)	Advances <i>re</i> Provincial Home Acquisition.....	73,311,483
<u>0</u>	Recoveries <i>re</i> Provincial Home Acquisition.....	<u>(73,311,483)</u>
50,000,000	Estimated	
23,311,483	Statutory— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170,	
	sec. 17 (1)), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec.	
	21 (1))	
(73,311,483)	Recoveries	
<u>0</u>		<u>0</u>

MINISTRY OF ECONOMIC DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$	
44	Minister's Office	215,347		215,347	190,667
45	Ministry Operations	46,581,925		46,581,925	32,500,003
46	Economic and Regional Development Sub-sidiary Agreements (ERDA)	16,338,000		16,338,000	2,104,101
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Inter-governmental Relations (Vote 48)		688,756	688,756	688,289
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 49)		169,768	169,768	136,711
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 50)		13,818,171	13,818,171	7,881,558
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 52)		7,785,000	7,785,000	7,784,509
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 53)		4,200,000	4,200,000	983,373
	—Transfer from the Ministry of Tourism, Recreation and Culture (Vote 71)		97,035	97,035	97,035
	<i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Expenses, London, England		5,284	5,284	5,284
	<i>Ocean Falls Corporation Repeal Act</i> (S.B.C. 1983, chap. 7, sec. 2 (1) (d)) ..		599,539	599,539	599,539
	Special Funds—				
	<i>Industrial Development Fund Act</i> (R.S.B.C. 1979, chap. 194, sec. 1 (3))—Industrial Development Sub-sidiary Agreement Loan Repayment Revolving Fund (<i>see</i> D 188 for detail)	1,613,000	426,133	2,039,133	2,039,133
	<i>Low Interest Loan Assistance Revolving Fund Act</i> (S.B.C. 1985, chap. 44, sec. 2)—Low Interest Loan Assistance Revolving Fund (<i>see</i> D 189 for detail)	1,349,000	1,166,832	2,515,832	2,515,832
	Less transfer to the Low Interest Loan Assistance Revolving Fund from Vote 45		(5,000,000)	(5,000,000)	(5,000,000)
	Financing Transactions				
	Discovery Enterprise Program				
	Special Accounts—				
	<i>Industrial Development Incentive Act</i> (S.B.C. 1985, chap. 43, sec. 2)—Aquaculture Incentive Program				
	<i>Industrial Development Incentive Act</i> (S.B.C. 1985, chap. 43, sec. 3)—Industrial Development Assistance Program				
	<i>Industrial Development Incentive Act</i> (S.B.C. 1985, chap. 43, sec. 5)—Industrial Incentive Fund				
	<i>Industrial Development Incentive Act</i> (S.B.C. 1985, chap. 43, sec. 1)—Small Manufacturers' Incentive Program				
	<i>Industrial Development Incentive Act</i> (S.B.C. 1985, chap. 43, sec. 4)—Tourism Incentive Program				
		<u>66,097,272</u>	<u>23,956,518</u>	<u>90,053,790</u>	<u>52,526,034</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 44

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Economic Development, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>215,347</u>	Total vote.....	<u>190,667</u>
Group account classification		
	Salaries and benefits	171,840
	Operating costs	12,114
	Asset acquisitions	<u>6,713</u>
		<u>190,667</u>

Vote 45

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

- (a) *General Administration* — This sub-vote provides for the deputy minister's office, executive direction for the ministry, and for financial, personnel, administrative, postal and library services, and special projects.
- (b) *Economics and Statistics* — This sub-vote provides for the development of policies and program proposals for the minister, ministry and cabinet as well as industry and sector forecasts and economic and policy analysis of major resource projects. This sub-vote also provides for statistical information and analytical support for the ministry, other government agencies and, in certain cases, for the business community. It also provides for and coordinates data processing services for the ministry.
- (c) *Business and Industrial Development* — This sub-vote provides for the design, negotiation, management, monitoring and evaluation of federal/provincial and joint government-industry economic development programs, assistance to the province's independent business community, and evaluation of British Columbia related applications to the federal Investment Canada agency. Grants and loans are provided to businesses, industry associations and government corporations to encourage economic activity in the province.
- (d) *Small Business Venture Capital Corporations*—This sub-vote provides for administrative costs and grants to eligible entities investing in Small Business Venture Capital Corporations.
- (e) *Special Investment Interest Subsidy Program*—This sub-vote provides grants to the British Columbia Development Corporation to subsidize interest on industrial and other loans.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,512,518	General Administration	2,284,266
3,465,600	Economics and Statistics	3,096,326
22,603,807	Business and Industrial Development	18,638,437
8,000,000	Small Business Venture Capital Corporations	
10,000,000	Special Investment Interest Subsidy Program	8,480,974
<u>46,581,925</u>	Total vote	<u>32,500,003</u>
	Group account classification	
	Salaries and benefits	6,077,721
	Operating costs	3,613,198
	Asset acquisitions	207,624
	Grants and contributions	22,411,823
	Other expenditures	189,637
		<u>32,500,003</u>

Vote 46

ECONOMIC AND REGIONAL DEVELOPMENT
SUBSIDIARY AGREEMENTS (ERDA)

Description

This vote provides funding for the following three subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA):

- (a) *Tourism Industry Development Subsidiary Agreement*—This sub-vote provides for grants to tourism industry associations for professional development activities, loan related expenditures, and visitor surveys, evaluations and economic opportunity studies for the development of the province's tourism industry.
- (b) *Small Business Incentives Subsidiary Agreement*—This sub-vote provides for grants and administrative and loan related expenditures for the development of the province's small business sector.
- (c) *Industrial Development Subsidiary Agreement*—This sub-vote provides for grants to research organizations and institutions to transfer new technology, loan related and administrative expenditures, and opportunity identification and evaluation studies for the development of the province's industrial and resource sectors.

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,350,000	Tourism Industry Development Subsidiary Agreement	668,004
2,606,000	Small Business Incentives Subsidiary Agreement	595,518
10,382,000	Industrial Development Subsidiary Agreement	840,519
<u>16,338,000</u>	Total vote	<u>2,104,101</u>
	Group account classification	
	Operating costs	545,457
	Grants and contributions	570,535
	Other expenditures	988,109
		<u>2,104,101</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Intergovernmental Relations (Vote 48)

Appropriations	Actual Expenditures
688,756	
Classification by sub-vote	
British Columbia House, London	688,289
Group account classification	
Salaries and benefits	482,151
Operating costs	203,160
Asset acquisitions	2,978
	688,289

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of International Trade, Science and Investment (Vote 49)

Appropriations	Actual Expenditures
169,768	
Total expenditure	136,711
Group account classification	
Salaries and benefits	118,948
Operating costs	13,319
Asset acquisitions	4,444
	136,711

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of International Trade, Science and Investment (Vote 50)

Appropriations	Actual Expenditures
8,360,355	
2,957,816	
2,500,000	
13,818,171	
Classification by sub-vote	
Administration and Operations (net of recoveries)	6,316,098
Foreign Offices	1,545,460
Service Industry Exports	20,000
Total expenditure	7,881,558
Group account classification	
Salaries and benefits	2,431,024
Operating costs	4,514,148
Asset acquisitions	212,163
Grants and contributions	739,454
Other expenditures	8,506
	7,905,295
Less recoveries	
Other ministries	13,141
Other	10,596
	23,737
	7,881,558

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of International Trade, Science and Investment (Vote 52)

Appropriations		Actual Expenditures
<u>7,785,000</u>	Total expenditure.....	<u>7,784,509</u>
	Group account classification	
	Grants and contributions.....	<u>7,784,509</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of International Trade, Science and Investment (Vote 53)

Appropriations		Actual Expenditures
<u>4,200,000</u>	Total expenditure.....	<u>983,373</u>
	Group account classification	
	Operating costs	838
	Grants and contributions.....	<u>982,535</u>
		<u>983,373</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Tourism, Recreation and Culture (Vote 71)

Appropriations		Actual Expenditures
<u>97,035</u>	Classification by sub-vote	
	General Administration.....	<u>97,035</u>
	Group account classification	
	Operating costs	<u>97,035</u>

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
<u>5,284</u>	Medical Expenses, London, England	<u>5,284</u>
	Group account classification	
	Salaries and benefits	<u>5,284</u>

Statutory*OCEAN FALLS CORPORATION REPEAL ACT* (S.B.C. 1983, chap. 7, sec. 2 (1) (d))

Appropriations		Actual Expenditures
<u>599,539</u>	Total expenditure.....	<u>599,539</u>
Group account classification		
Other expenditures		<u>599,539</u>

FINANCING TRANSACTIONS

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 11 to 14, O.I.C. 1898/86)

Transferred from the Ministry of International Trade, Science and Investment (Discovery Enterprise Program)

Description

This financing transaction provides loans to the Discovery Foundation or its subsidiary to finance equity and debenture investments in high technology businesses under the Discovery Enterprise Program.

Appropriations		Actual Expenditures
8,000,000	Advances <i>re</i> Discovery Enterprise Program	6,100,932
<u>(8,000,000)</u>	Recoveries <i>re</i> Discovery Enterprise Program	<u>(6,100,932)</u>
<u>0</u>	Total	<u>0</u>
Group account classification		
Other expenditures		6,100,932
Less recoveries		<u>6,100,932</u>
		<u>0</u>

FINANCING TRANSACTIONS

Special Account*Description**INDUSTRIAL DEVELOPMENT INCENTIVE ACT* (S.B.C. 1985, chap. 43, sec. 2)

Loans are provided to stimulate investment in new aquaculture facilities and equipment under the Small Business Incentives Subsidiary Agreement (Aquaculture Incentive Program).

Appropriations		Actual Expenditures
2,000,000	Advances	1,475,082
<u>(2,000,000)</u>	Recoveries	<u>(1,475,082)</u>
<u>0</u>	Total	<u>0</u>
Group account classification		
Other expenditures		1,475,082
Less recoveries		<u>1,475,082</u>
		<u>0</u>

FINANCING TRANSACTIONS

Special Account

Description

INDUSTRIAL DEVELOPMENT INCENTIVE ACT (S.B.C. 1985, chap. 43, sec. 2)

Loans are provided to stimulate investment in new industrial production facilities and equipment under the Industrial Development Subsidiary Agreement (Industrial Development Assistance Program).

Appropriations		Actual Expenditures
6,000,000	Advances	916,950
(6,000,000)	Recoveries	(916,950)
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	916,950
	Less recoveries	916,950
		<u>0</u>

FINANCING TRANSACTIONS

Special Account

Description

INDUSTRIAL DEVELOPMENT INCENTIVE ACT (S.B.C. 1985, chap. 43, sec. 5)

This is the second year of a five-year program that will provide \$50,000,000 in loans to stimulate private sector investment and development for key sectors and projects (Industrial Incentive Fund).

Appropriations		Actual Expenditures
16,500,000	Advances	12,886,480
(16,500,000)	Recoveries	(12,886,480)
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	12,886,480
	Less recoveries	12,886,480
		<u>0</u>

FINANCING TRANSACTIONS

Special Account*Description**INDUSTRIAL DEVELOPMENT INCENTIVE ACT* (S.B.C. 1985, chap. 43, sec. 1)

This is the second year of a five-year program that will provide \$10,000,000 in loans to assist small businesses to stimulate investment in new production facilities and equipment under the Small Business Incentives Subsidiary Agreement (Small Manufacturers' Incentive Program).

Appropriations		Actual Expenditures
2,000,000	Advances	1,678,606
(2,000,000)	Recoveries	(1,678,606)
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	1,678,606
	Less recoveries	<u>1,678,606</u>
		<u>0</u>

FINANCING TRANSACTIONS

Special Account*Description**INDUSTRIAL DEVELOPMENT INCENTIVE ACT* (S.B.C. 1985, chap. 43, sec. 4)

This is the second year of a five-year program that will provide \$25,000,000 in loans for establishing and improving tourism attractions under the Tourism Industry Development Subsidiary Agreement (Tourism Incentive Program).

Appropriations		Actual Expenditures
7,500,000	Advances	1,668,714
(7,500,000)	Recoveries	(1,668,714)
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	1,668,714
	Less recoveries	<u>1,668,714</u>
		<u>0</u>

MINISTRY OF INTERGOVERNMENTAL RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
47	Minister's Office	134,879		134,879	134,176
48	Intergovernmental Relations	2,557,122			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Premier's Office		(365,436)		
	—Transfer to the Ministry of Advanced Education and Job Training		(90,135)		
	—Transfer to the Ministry of Economic Development		(688,756)		
	—Transfer to the Ministry of Provincial Secretary and Government Services		(42,200)	1,370,595	1,347,410
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Attorney General (Vote 11)		272,995	272,995	266,870
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)		157,700	157,700	133,881
	Special Funds—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer from the Ministry of Provincial Secretary and Government Services—First Citizens' Fund (see D 186 for detail)		1,973,000	1,973,000	1,204,777
		<u>2,692,001</u>	<u>1,217,168</u>	<u>3,909,169</u>	<u>3,087,114</u>

DETAILS OF EXPENDITURE BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 47

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Intergovernmental Relations, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>134,879</u>	Total vote.....	<u>134,176</u>
Group account classification		
	Salaries and benefits	121,526
	Operating costs	8,326
	Asset acquisitions	<u>4,324</u>
		<u>134,176</u>

Vote 48

INTERGOVERNMENTAL RELATIONS

Description

This vote provides for the general operations of the ministry including:

- (a) *Ministry Operations*—This sub-vote provides for the operation, management and support of the Cabinet Secretariat, the Federal-Provincial Relations and the Constitutional Affairs Divisions which provide secretariat services to Cabinet and Cabinet's committees, co-ordination of federal/provincial and international policies and the development of British Columbia's policies on proposals to reform the Canadian Constitution. This sub-vote also provides for the costs of postal services for the ministry. A grant is provided to the Canadian Intergovernmental Conference Secretariat.
- (b) *British Columbia House, London*—This sub-vote provides for the operation of the Office of the Agent General in the United Kingdom and Europe and the operation and maintenance of British Columbia House in London which houses the Office of the Agent General and certain ministries of government for trade and tourism related activities as well as for other tenants.

Appropriations		Classification by sub-vote	Actual Expenditures
1,364,025		Ministry Operations	1,347,335
	1,868,366	—Estimated	
	(365,436)	—Transfer to the Premier's Office	
	(90,135)	—Transfer to the Ministry of Advanced Education and Job Training	
	(48,770)	—Transfer to the Ministry of Provincial Secretary and Government Services	
0		British Columbia House, London	75
	688,756	—Estimated	
	(688,756)	—Transfer to the Ministry of Economic Development	
<u>1,364,025</u>		Total vote	<u>1,347,410</u>
2,557,122	Estimated		
(365,436)	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14)		
(90,135)	—Transfer to the Premier's Office		
(688,756)	—Transfer to the Ministry of Advanced Education and Job Training		
(48,770)	—Transfer to the Ministry of Economic Development		
	—Transfer to the Ministry of Provincial Secretary and Government Services		
<u>1,364,025</u>			
Group account classification			
	Salaries and benefits	721,444	
	Operating costs	482,970	
	Asset acquisitions	42,996	
	Grants and contributions	100,000	
		<u>1,347,410</u>	

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Attorney General (Vote 11)

Appropriations		Actual Expenditures
<u>272,995</u>	Classification by sub-vote	
	Administration and Support Services	<u>266,870</u>
	Group account classification	
	Salaries and benefits	139,952
	Operating costs	105,217
	Asset acquisitions	<u>21,701</u>
		<u>266,870</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)

Appropriations		Actual Expenditures
<u>157,700</u>	Classification by sub-vote	
	Administration and Support Services	<u>133,881</u>
	Group account classification	
	Salaries and benefits	105,294
	Operating costs	18,126
	Asset acquisitions	<u>10,461</u>
		<u>133,881</u>

MINISTRY OF INTERNATIONAL TRADE, SCIENCE AND INVESTMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
49	Minister's Office	169,768			
	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development		(169,768)		
50	Ministry Operations	14,546,387			
	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development		(13,818,171)		
	—Transfer to the Ministry of Provincial Secretary and Government Services ..		(728,216)		
51	Government Telecommunication Services	10			
	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services ..		(10)		
52	Science and Technology	7,785,000			
	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development		(7,785,000)		
53	Science and Technology Development Sub- sidiary Agreement (ERDA)	4,200,000			
	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Economic Development		(4,200,000)		
	Financing Transactions				
	— Discovery Enterprise Program				
		<u>26,701,165</u>	<u>(26,701,165)</u>		

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 49

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of International Trade, Science and Investment, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>0</u>	Total vote.....	<u>0</u>
Group account classification		
169,768	Estimated	
(169,768)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Economic Development	
<u>0</u>		

Vote 50

MINISTRY OPERATIONS

Description

This vote provides for the executive direction, administrative support, communications development and operating programs of the ministry including:

- (a) *Administration and Operations* — This sub-vote provides for programs and initiatives to stimulate new business and high technology investment and private sector capital formation and to analyze and develop long-term trade policies. Provision is also made for travel expenses of members of the Executive Council, Parliamentary Secretaries and related staff outside of Canada including the payment of prescribed allowances, trade missions and general promotion of the exporting of British Columbia goods and services. This sub-vote also provides for the costs of postal services for the ministry. Grants are made to private sector enterprises, including the Asia Pacific Foundation, to assist export promotion and for new product and process development. The costs of export and trade related seminars are partially recovered.
- (b) *Foreign Offices*—This sub-vote provides for the establishment and operation of foreign offices to promote trade and investment opportunities.
- (c) *Service Industry Exports*—This sub-vote provides funding to assist with the development and promotion of the export of British Columbia professional, technical and other business services.

Appropriations		Classification by sub-vote	Actual Expenditures
0		Administration and operations (net of recoveries)	
	9,088,571	—Estimated	
	(8,360,355)	—Transfer to the Ministry of Economic Development	
	(728,216)	—Transfer to the Ministry of Provincial Secretary and Government Services	
0		Foreign offices	0
	2,957,816	—Estimated	
	(2,957,816)	—Transfer to the Ministry of Economic Development	
0		Service Industry Exports	0
	2,500,000	—Estimated	
	(2,500,000)	—Transfer to the Ministry of Economic Development	
<u>0</u>		Total vote	<u>0</u>
14,546,387	Estimated		
(13,818,171)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
(728,216)	—Transfer to the Ministry of Economic Development		
<u>0</u>	—Transfer to the Ministry of Provincial Secretary and Government Services		

Vote 51

GOVERNMENT TELECOMMUNICATION SERVICES

Description

This vote provides for the operation of the government telecommunication network which serves all special offices and ministries and certain government corporations and agencies. It also provides for technical assistance in engineering and telecommunication equipment selection. Major programs and activities include:

- (a) *Telecommunication Charges*—This sub-vote provides for the rental and operation of telecommunication systems required by special offices and ministries and certain government corporations and agencies.
- (b) *Telecommunication Services*—This sub-vote provides for the operation of telecommunication administrative offices, switchboards in Victoria, Vancouver, Kamloops, Prince George and Nelson and specialized services relating to radio, data, audio and visual communication.
- (c) *Chargebacks to Special Offices and Ministries*—This sub-vote provides for the complete recovery of the costs of providing telecommunication services to all special offices and ministries.
- (d) *Chargebacks to Government Corporations and Agencies*—This sub-vote provides for the complete recovery of the costs of providing telecommunication services to all participating government corporations and agencies.

Appropriations		Actual Expenditures
	Classification by sub-vote	
32,916,493	Telecommunication Charges.....	
2,489,567	Telecommunication Services.....	
(33,614,967)	Chargebacks to Special Offices and Ministries (recoveries).....	
(1,791,083)	Chargebacks to Government Corporations and Agencies (recoveries).....	
(10)	Transfers.....	
<u>0</u>	Total vote.....	<u>0</u>
10	Estimated	
(10)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>0</u>	— Transfer to the Ministry of Provincial Secretary and Government Services	

Vote 52

SCIENCE AND TECHNOLOGY

Description

This vote provides grants and contributions toward scientific research and technological development and adoption and for initiatives encouraging the location and growth of high technology in British Columbia.

Appropriations		Actual Expenditures
<u>0</u>	Total vote.....	<u>0</u>
7,785,000	Estimated	
(7,785,000)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>0</u>	— Transfer to the Ministry of Economic Development	

Vote 53

**SCIENCE AND TECHNOLOGY DEVELOPMENT
SUBSIDIARY AGREEMENT (ERDA)**

Description

This vote provides funding for programs under the Canada/British Columbia Economic and Regional Development (ERDA) Science and Technology Development Subsidiary Agreement to foster growth of high technology in British Columbia.

Appropriations		Actual Expenditures
<u>0</u>	Total vote.....	<u>0</u>
4,200,000	Estimated	
(4,200,000)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>0</u>	— Transfer to the Ministry of Economic Development	
<u>0</u>		

**FINANCING TRANSACTIONS
DISCOVERY ENTERPRISE PROGRAM**

Description

This financing transaction provides loans to the Discovery Foundation or its subsidiary to finance equity and debenture investments in high technology businesses under the Discovery Enterprise Program.

Appropriations		Actual Expenditures
8,000,000	Transfer to the Ministry of Economic Development	
(8,000,000)	Advances	
<u>0</u>	Recoveries	
<u>0</u>		<u>0</u>

MINISTRY OF LABOUR AND CONSUMER SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
54	Minister's Office.....	205,714		205,714	189,458
55	Ministry Operations.....	63,786,153			
	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training		(38,847,245)		
	—Transfer to the Ministry of Municipal Affairs		(10,678,193)	14,260,715	14,060,743
	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Consumer and Corporate Affairs (Vote 14)		69,801	69,801	68,627
	—Transfer from the Ministry of Consumer and Corporate Affairs (Vote 15)		6,850,074	6,850,074	6,848,610
		<u>63,991,867</u>	<u>(42,605,563)</u>	<u>21,386,304</u>	<u>21,167,438</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 54

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Labour and Consumer Services, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>205,714</u>	Total vote	<u>189,458</u>
Group account classification		
Salaries and benefits		178,793
Operating costs		8,825
Asset acquisitions		<u>1,840</u>
		<u>189,458</u>

Vote 55

MINISTRY OPERATIONS

Description

This vote provides for the administration of the following statutes and programs: the *Apprenticeship Act*, the *Elevating Devices Safety Act*, the *Electrical Safety Act*, the *Employment Standards Act*, the *Gas Safety Act*, the *Human Rights Act*, the *Labour Code*, the *Ministry of Labour Act*, the *Power Engineers and Boiler and Pressure Vessel Safety Act*, the *Refugee Settlement Act* and the *Wage (Public Construction) Act*. Major programs and activities include:

- (a) *Ministry Management* — This sub-vote provides for the ministry's management and for the provision of central services including financial, personnel, systems, communications, postal services, arbitration, policy and planning and other administrative services. Grants are provided to promote harmonious labour relations.
- (b) *Women's Programs* — This sub-vote provides for programs to promote the full participation of women in all sectors of the labour force. It also provides for counselling and other assistance to groups and individuals in the resolution of problems faced by women as members of the community. Grants are provided to further the role of women in society.
- (c) *Labour Relations and Compensation Advisory Services* — This sub-vote provides for mediation services related to labour disputes, and attempts to resolve allegations of discrimination; and advice to employers and workers who are questioning decisions made by the Workers' Compensation Board. The cost of the Compensation Advisory Services is fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*. Contributions are made for professional assessment services.
- (d) *Employment Standards Branch* — This sub-vote provides for the administration of the *Employment Standards Act* and for support services to the Labour Relations Board and Human Rights Council.
- (e) *Human Rights Council* — This sub-vote provides for the administration of provincial legislation respecting human rights. Grants are provided to promote human rights.
- (f) *Safety Engineering Services* — This sub-vote provides for the establishment of safety standards and inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides and refrigerator systems. The sub-vote also provides for safety education programs.
- (g) *Labour Market Programs* — This sub-vote provides for the development, administration and delivery of employment programs and for the planning and management of apprenticeship and employment training. Provision is also made for provincial programs pertaining to immigration matters, private training institutions, and vocational rehabilitation services for disabled persons. Grants and contributions are provided to individuals and agencies for apprenticeship training costs and employment programs for the disabled and disadvantaged. Payments are also made to the Ministry of Post-Secondary Education for apprenticeship training courses.
- (h) *Assisted Job Access Programs* — This sub-vote provides grants and contributions to assist entry and re-entry to the labour market in ways that promote work experience and skill development, and to meet the needs of employers to assist in training employees for jobs which reflect a changing economy.
- (i) *British Columbia Youth Program* — This sub-vote provides for the administration of the British Columbia Youth Advisory Council and funding for the British Columbia Youth Grants Program to promote the development, independence and participation of young people in their communities across the province.
- (j) *Labour Relations Board* — This sub-vote provides for the administration of the *Labour Code*.
- (k) *Workers' Compensation Review Board* — This sub-vote provides for the operation of the Workers' Compensation Review Board, an appellate agency established under the *Workers Compensation Act*, which reviews decisions made by the Workers' Compensation Board respecting workers. The cost of the Workers' Compensation Review Board is fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

Appropriations		Classification by sub-vote	Actual Expenditures
3,164,238		Ministry Management	
	5,584,865	—Estimated	3,220,315
	(1,393,218)	—Transfer to the Ministry of Advanced Education and Job Training	
0	(1,027,409)	—Transfer to the Ministry of Municipal Affairs	
	774,874	Women's Programs	
	(774,874)	—Estimated	
		—Transfer to the Ministry of Advanced Education and Job Training	
1,342,212		Labour Relations and Compensation Advisory Services (net of recoveries).....	1,053,484
	1,344,797	—Estimated	
	(2,585)	—Transfer to the Ministry of Advanced Education and Job Training	
4,961,556		Employment Standards Branch	5,303,711
983,818		Human Rights Council	894,585
251,328		Safety Engineering Services	
	9,907,426	—Estimated	
	(5,314)	—Transfer to the Ministry of Advanced Education and Job Training	
	(9,650,784)	—Transfer to the Ministry of Municipal Affairs	
179,221		Labour Market Programs	
	26,189,631	—Estimated	
	(26,010,410)	—Transfer to the Ministry of Advanced Education and Job Training	
55,000		Assisted Job Access Programs	
	10,000,000	—Estimated	
	(9,945,000)	—Transfer to the Ministry of Advanced Education and Job Training	
0		British Columbia Youth Program	
	610,844	—Estimated	
	(610,844)	—Transfer to the Ministry of Advanced Education and Job Training	
3,323,332		Labour Relations Board	3,588,648
	3,428,332	—Estimated	
	(105,000)	—Transferred to the Ministry of Advanced Education and Job Training	
10		Workers' Compensation Review Board (net of recoveries)	
<u>14,260,715</u>		Total vote.....	<u>14,060,743</u>
63,786,153	Estimated		
(38,847,245)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
(10,678,193)	—Transfer to the Ministry of Advanced Education and Job Training		
	—Transfer to the Ministry of Municipal Affairs		
<u>14,260,715</u>			
Group account classification			
	Salaries and benefits	12,249,432	
	Operating costs	5,012,402	
	Asset acquisitions	889,832	
	Grants and contributions.....	12,690	
		<u>18,164,356</u>	
Less recoveries			
	Workers' Compensation Board	4,102,152	
	Other	<u>1,461</u>	
		<u>4,103,613</u>	
		<u><u>14,060,743</u></u>	

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Consumer and Corporate Affairs (Vote 14)

Appropriations		Actual Expenditures
<u>69,801</u>	Total expenditure	<u>68,627</u>
Group account classification		
Salaries and benefits	66,801	
Operating costs	1,654	
Asset acquisitions	<u>172</u>	
	<u>68,627</u>	

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Consumer and Corporate Affairs (Vote 15)

Appropriations		Actual Expenditures
Classification by sub-vote		
1,812,284 Executive and Administration	1,742,388	
3,080,729 Consumer and Tenancy Relations	3,066,231	
<u>1,957,061</u> Liquor Control and Licensing	<u>2,039,991</u>	
<u>6,850,074</u>		<u>6,848,610</u>
Group account classification		
Salaries and benefits	4,741,586	
Operating costs	1,966,123	
Asset acquisitions	<u>140,901</u>	
	<u>6,848,610</u>	

MINISTRY OF LANDS, PARKS AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
56	Minister's Office.....	208,882			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Forests and Lands		(208,882)		
57	Ministry Operations.....	76,394,060			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Environ- ment and Parks.....		(33,773,080)		
	—Transfer to the Ministry of Forests and Lands		(21,076,439)		
	—Transfer to the Ministry of Municipal Affairs.....		(3,078,530)		
	—Transfer to the Ministry of Social Services and Housing		(18,466,011)		
58	British Columbia Home Program.....	10			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Social Services and Housing		(10)		
	Statutory— Special Accounts— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7 (2))—Crown Land.....	36,200,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of For- ests and Lands		(36,200,000)		
	<i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21 (1))—Provincial Home Acquisition.....	5,835,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Social Services and Housing		(5,835,000)		
	<i>University Endowment Land Act</i> (R.S.B.C. 1979, chap. 420, sec. 3 (1))—University Endowment Lands Administration	3,193,244			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Mu- nicipal Affairs.....		(3,193,244)		
	Financing Transactions— Special Accounts— Crown Land Provincial Home Acquisition				
		121,831,196	(121,831,196)		

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Lands, Parks and Housing, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>0</u>	Total vote.....	<u>0</u>
208,882	Estimated	
(208,882)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
	—Transfer to the Ministry of Forests and Lands	
<u>0</u>		

Vote 57

MINISTRY OPERATIONS

Description

This vote provides for central ministry administration as well as the development of policies and the management of programs in support of the ministry's mandate. Major programs and activities include:

- (a) *Administration*—This sub-vote provides for the ministry executive, home mortgage services, assisted rental program grants and central ministry administration including legal, financial, personnel, postal, mechanical, internal audit and public information services.
- (b) *Lands and Housing*—This sub-vote provides for the management and allocation of Crown lands and the development of lands and housing policy and programs. The main activities are the delivery of Crown land programs by field and headquarters staff, provision of subsidies to the British Columbia Housing Management Commission for social housing assistance and the management and operation of the University Endowment Lands. Recoveries include fees, licences, ratepayer contributions from the University Endowment Lands, and revenue from sales of sundry items.
- (c) *Parks and Outdoor Recreation*—This sub-vote provides for the development and management of programs and policies to maintain a high quality park system in British Columbia and to coordinate outdoor recreation opportunities across the province. Grants are provided to non-profit organizations for outdoor recreation education and safety programs. The costs of recreation projects in Strathcona Park, the Skagit Valley and the Alexander McKenzie Grease Trail are recovered from Westmin Resources Limited, the Skagit Environmental Endowment Commission and the Government of Canada respectively.

Appropriations		Classification by sub-vote	Actual Expenditures
0		Administration.....	0
	9,974,264	—Estimated	
	(2,483,525)	—Transfer to the Ministry of Environment and Parks	
	(4,259,941)	—Transfer to the Ministry of Forests and Lands	
	(169,587)	—Transfer to the Ministry of Municipal Affairs	
	(3,061,211)	—Transfer to the Ministry of Social Services and Housing	
0		Lands and Housing (net of recoveries).....	0
	35,130,241	—Estimated	
	(16,816,498)	—Transfer to the Ministry of Forests and Lands	
	(2,908,943)	—Transfer to the Ministry of Municipal Affairs	
	(15,404,800)	—Transfer to the Ministry of Social Services and Housing	
0		Parks and Outdoor Recreation (net of recoveries).....	0
	31,289,555	—Estimated	
	(31,289,555)	—Transfer to the Ministry of Environment and Parks	
<u>0</u>		<u>Total vote.....</u>	<u>0</u>
76,394,060	Estimated		
(33,773,080)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
(21,076,439)	—Transfer to the Ministry of Environment and Parks		
(3,078,530)	—Transfer to the Ministry of Forests and Lands		
(18,466,011)	—Transfer to the Ministry of Municipal Affairs		
	—Transfer to the Ministry of Social Services and Housing		
<u>0</u>			

Vote 58**BRITISH COLUMBIA HOME PROGRAM***Description*

This vote provides for the interest cost on direct government borrowings undertaken to finance the British Columbia Home Program. Under this program, loans from the Crown Land Account were made available to homeowners until September 30, 1985 to reduce the interest rate to 12 per cent on the first \$60,000 of their mortgage debt. The loans are repayable on or before September 30, 1986, at which time they begin to accrue interest. The interest costs incurred by government under this vote are fully recovered from Vote 81 — Management of the Public Debt.

Appropriations		Actual Expenditures
	Classification by sub-vote	
10,000,000	British Columbia Home Program Interest Cost	
(9,999,990)	Recoveries from Management of the Public Debt Vote	
(10)	Transfers	
<u>0</u>	Total vote	<u>0</u>
10	Estimated	
(10)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>0</u>	—Transfer to the Ministry of Social Services and Housing	

Special Account

MINISTRY OF LANDS, PARKS AND HOUSING ACT (R.S.B.C. 1979, chap. 277, sec. 7 (2))

Appropriations		Actual Expenditures
<u>0</u>	Crown Land	<u>0</u>
36,200,000	Estimated	
(36,200,000)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>0</u>	—Transfer to the Ministry of Forests and Lands	

Special Account

HOME CONVERSION AND LEASEHOLD LOAN ACT (R.S.B.C. 1979, chap. 170, sec. 17 (1))
and *HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21 (1))

Appropriations		Actual Expenditures
<u>0</u>	Provincial Home Acquisition	<u>0</u>
5,835,000	Estimated	
(5,835,000)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>0</u>	—Transfer to the Ministry of Social Services and Housing	

Special Account*UNIVERSITY ENDOWMENT LAND ACT* (R.S.B.C. 1979, chap. 420, sec. 3 (1))

Appropriations		Actual Expenditures
<u>0</u>	University Endowment Lands administration	<u>0</u>
3,193,244	Estimated	
(3,193,244)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>0</u>	—Transfer to the Ministry of Municipal Affairs	
<u>0</u>		

FINANCING TRANSACTIONS

Special Account*Description*

Loans are provided to municipalities for municipal land development, financing projects, mortgages and loans to the Provincial Rental Housing Corporation. Interest reduction loans are also provided under the British Columbia Home Program. Also provided for are recoverable expenditures for land acquisitions, servicing and development (Crown Land).

Appropriations		Actual Expenditures
23,100,000	Transfer to the Ministry of Forests and Lands	
(23,100,000)	Loans and recoverable expenditures <i>re</i> Crown Land Account	
<u>0</u>	Recoveries <i>re</i> Crown Land Account	<u>0</u>
<u>0</u>		<u>0</u>

FINANCING TRANSACTIONS

Special Account*Description*

Second mortgage loans are provided to eligible British Columbia home purchasers (Provincial Home Acquisition).

Appropriations		Actual Expenditures
50,000,000	Transfer to the Ministry of Social Services and Housing	
(50,000,000)	Advances <i>re</i> Provincial Home Acquisition	
<u>0</u>	Recoveries <i>re</i> Provincial Home Acquisition	<u>0</u>
<u>0</u>		<u>0</u>

MINISTRY OF MUNICIPAL AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$	
59	Minister's Office	189,745		189,745	187,747
60	Ministry Operations	6,471,496		6,471,496	6,201,019
61	Municipal Revenue Sharing	227,000,000		227,000,000	227,000,000
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Attorney General (Vote 11)		2,923,203	2,923,203	2,923,056
	—Transfer from the Ministry of Labour and Consumer Services (Vote 55)		10,678,193	10,678,193	10,667,390
	—Transfer from the Ministry of Lands, Parks and Housing (Vote 57)		3,078,530	3,078,530	3,044,554
	—Transfer from the Ministry of Provin- cial Secretary and Government Serv- ices (Vote 69)		555,000	555,000	555,000
	Special Accounts—				
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2 (1))—Down- town Revitalization	900,000		900,000	797,992
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Lands, Parks and Housing—Uni- versity Endowment Lands Admin- istration		3,193,244	3,193,244	2,038,424
	Special Funds— <i>Revenue Sharing Act</i> (R.S.B.C. 1979, chap. 368, sec. 3)— Revenue Sharing Fund (see D 190 for detail)	223,100,000		223,100,000	218,671,136
	Less Transfer to the Revenue Sharing Fund from Vote 61	(227,000,000)		(227,000,000)	(227,000,000)
	Financing Transactions				
	Special Account				
	—Downtown revitalization				
		<u>230,661,241</u>	<u>20,428,170</u>	<u>251,089,411</u>	<u>245,086,318</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 59

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Municipal Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>189,745</u>	Total vote.....	<u>187,747</u>
Group account classification		
Salaries and benefits		177,422
Operating costs		<u>10,325</u>
		<u>187,747</u>

Vote 60

MINISTRY OPERATIONS

Description

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

- (a) *General Administration*—This sub-vote provides for executive direction and administrative services to the operating programs of the ministry. This sub-vote also provides for the Inspector of Municipalities, investigations into local government issues, policy research and development, legislative review, budget coordination, internal accounting and reporting, personnel administration, office management and accommodation, data processing services, postal services, information services, administration of the *Home Owner Grant Act* the Downtown Revitalization Program and the Provincial/Municipal Partnership Program.
- (b) *Municipal Support Services*—This sub-vote provides for the review and monitoring of local government administrative, development and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers and the Islands Trust. Included in these functions are municipal financial and administrative services, collection, recording and assessment of municipal and regional statistical and related information, advice and assistance in community and regional development processes as they relate to local government, administration of provincial regulations governing building construction and the *Islands Trust Act* and engineering analysis of local government water and sewerage construction projects. Contributions are made to regional districts to cover expenses related to the election of Trustees to the Islands Trust.
- (c) *Grants and Contributions*—This sub-vote provides for grants and contributions to local governments. Included in this function are conditional and unconditional grants for local services to provincial property as provided under the *Municipal Aid Act* and other general grants to assist local authorities in financing various projects and services.

Appropriations	Classification by sub-vote	Actual Expenditures
2,749,098	General Administration	2,618,524
2,622,398	Municipal Support Services	2,504,702
1,100,000	Grants and Contributions	1,077,793
	—Local Services to Provincial Property	615,626
700,000	—General Grants	462,167
400,000	Total vote	6,201,019
<u>6,471,496</u>		

Group account classification

Salaries and benefits	3,246,273
Operating costs	1,644,870
Asset acquisitions	222,280
Grants and contributions	1,087,596
	<u>6,201,019</u>

Vote 61

MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the Revenue Sharing Fund which was created in 1977. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act, 1979* and subsequent amendments. It includes:

(a) *Revenue Sharing Grant Account*—This sub-vote provides for the transfer of funds to the Revenue Sharing Fund to provide for conditional and unconditional grants to British Columbia municipalities and regional districts.

(b) *Revenue Sharing Stabilization Account*—This sub-vote provides for the transfer of funds to the Revenue Sharing Stabilization Account within the Revenue Sharing Fund. Funds from this account are available for purposes of grant stabilization.

Appropriations		Actual Expenditures
	Classification by sub-vote	
223,100,000	Revenue Sharing Grant Account	223,100,000
3,900,000	Revenue Sharing Stabilization Account	3,900,000
<u>227,000,000</u>	Total vote	<u>227,000,000</u>
	Group account classification	
	Transfer to Revenue Sharing Fund	<u>227,000,000</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Attorney General (Vote 11)

Appropriations		Actual Expenditures
	Classification by sub-vote	
42,100	Administration and Support Services	42,100
2,881,103	Statutory Services, Boards and Commissions	2,880,956
<u>2,923,203</u>		<u>2,923,056</u>
	Group account classification	
	Salaries and benefits	1,686,389
	Operating costs	1,216,839
	Asset acquisitions	10,105
	Grants and contributions	9,723
		<u>2,923,056</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Labour and Consumer Services (Vote 55)

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,027,409	Ministry Management	937,904
9,650,784	Safety Engineering Services	9,729,486
<u>10,678,193</u>		<u>10,667,390</u>
	Group account classification	
	Salaries and benefits	8,312,020
	Operating costs	2,247,702
	Asset acquisitions	107,668
		<u>10,667,390</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Lands, Parks and Housing (Vote 57)

Appropriations		Actual Expenditures
	Classification by sub-vote	
169,587	Administration	137,295
2,908,943	Lands and Housing (net of recoveries)	2,907,259
<u>3,078,530</u>		<u>3,044,554</u>
	Group account classification	
	Salaries and benefits	2,428,667
	Operating costs	719,827
	Asset acquisitions	21,381
		<u>3,169,875</u>
	Less recoveries	
	Other	125,321
		<u>3,044,554</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Provincial Secretary and Government Services (Vote 69)

Appropriations		Actual Expenditures
<u>555,000</u>	Total expenditure	<u>555,000</u>
	Group account classification	
	Grants and contributions	<u>555,000</u>

Special Account*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 2 (1))

Appropriations		Actual Expenditures
<u>900,000</u>	Downtown Revitalization	<u>797,992</u>
	Group account classification	
	Grants and contributions	<u>797,992</u>

Special Account*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Lands, Parks and Housing—

University Endowment Land Act (R.S.B.C. 1979, chap. 420, sec. 3)

Appropriations		Actual Expenditures
<u>3,193,244</u>	University Endowment Lands administration	<u>2,038,424</u>
	Group account classification	
	Salaries and benefits	581,776
	Operating costs	595,671
	Asset acquisitions	860,977
		<u>2,038,424</u>

FINANCING TRANSACTIONS

Special Account

Description

Loans are provided to municipalities to assist in projects designed to rejuvenate their downtown centres (Downtown Revitalization).

Appropriations		Actual Expenditures
4,750,000	Advances.....	2,437,811
(4,750,000)	Recoveries.....	(2,437,811)
<u>0</u>	Total.....	<u>0</u>

MINISTRY OF ADVANCED EDUCATION AND JOB TRAINING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
62	Minister's Office	141,717		141,717	140,364
63	Ministry and Council Operations	7,701,503		7,701,503	7,476,049
64	Universities, Colleges and Institutes	609,352,656		609,352,656	606,389,686
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Inter- governmental Relations (Vote 48)		90,135	90,135	90,135
	—Transfer from the Ministry of Labour and Consumer Services (Vote 55)		38,847,245	38,847,245	36,515,311
		<u>617,195,876</u>	<u>38,937,380</u>	<u>656,133,256</u>	<u>650,611,545</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 62

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Advanced Education and Job Training, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>141,717</u>	Total vote.....	<u>140,364</u>
Group account classification		
	Salaries and benefits	125,790
	Operating costs	10,832
	Asset acquisitions	3,742
		<u>140,364</u>

Vote 63

MINISTRY AND COUNCIL OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

- (a) *General Administration* — This sub-vote provides for the deputy minister's office, executive direction for the ministry and for financial, personnel, postal services, systems and administrative services and special projects. A fully recoverable provincial contribution is also provided under a contract with the federal government to assist the Canadian International Development Agency training project in Indonesia.
- (b) *Universities, Colleges and Institutes Management* — This sub-vote provides for the supervision and operation of college and institute management processes including resource allocation, federal/provincial cost shared programs and training to industry. It also provides for physical facility planning and development for colleges and institutes and for administration of the university system, in cooperation with the Universities Council of British Columbia. In addition this sub-vote provides for the administration of financial assistance to students in post-secondary institutions.
- (c) *Colleges and Institutes Programs* — This sub-vote provides for the coordination of college and institute program development and delivery, including long-range planning in conjunction with other ministries and government agencies. This sub-vote further provides for the coordination of expenditures by school districts and colleges for continuing and vocational education and other programs as required.
- (d) *Universities Council of British Columbia* — This sub-vote provides contributions for the operating expenses of the Universities Council. The council is appointed by Cabinet to act as its advisor on university affairs. This independent Crown agency also serves as an intermediary between British Columbia's three public universities and the provincial government.

Appropriations

Actual Expenditures

Classification by sub-vote		
2,534,305	General Administration (net of recoveries)	2,591,049
2,473,477	Universities, Colleges and Institutes Management	2,410,273
2,163,021	Colleges and Institutes Programs	1,842,027
530,700	Universities Council of British Columbia	632,700
<u>7,701,503</u>	Total vote	<u>7,476,049</u>
Group account classification		
	Salaries and benefits	3,610,322
	Operating costs	2,840,314
	Asset acquisitions	452,064
	Grants and contributions	<u>1,003,619</u>
		7,906,319
	Less recoveries	
	Federal government	<u>430,270</u>
		<u>7,476,049</u>

Vote 64

UNIVERSITIES, COLLEGES AND INSTITUTES

Description

This vote provides for the contributions relating to the operating and capital support of programs of the universities, colleges and institutes of the province. It also provides for post-secondary programs operated through consortia and other educational agencies, including the Knowledge Network of the West Communications Authority.

- (a) *Universities* — This sub-vote provides for contributions towards the operating expenses of the three provincial universities, including instruction, research, support services, student services and administration. These contributions are allocated among the three universities by the Universities Council of British Columbia. This sub-vote also provides for contributions to the universities for the payment of interest and sinking fund provisions related to the capital cost of new buildings, renovations and improvements to existing facilities and services financed through the British Columbia Educational Institutions Capital Financing Authority. Contributions are also provided for the debt servicing costs of the universities' short-term borrowing requirements.
- (b) *Colleges and Institutes* — This sub-vote provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. This sub-vote also provides for the purchase of capital equipment and furnishings and for the payment of interest and sinking fund charges for all capital construction projects and equipment purchases for colleges and institutes. Recoveries are received from the Ministry of Labour for apprenticeship training.
- (c) *Other Operating Contributions* — This sub-vote provides for contributions for the development of university programs requiring specialized funding and for special studies. This sub-vote also provides provincial contributions to the universities for the purchase of instructional and administrative capital equipment. In addition this sub-vote provides provincial contributions to colleges, institutes and other educational agencies for special initiatives.
- (d) *Distance Education* — This sub-vote provides contributions for the development of university programs in non-metropolitan areas of British Columbia and includes a contribution to the Knowledge Network of the West Communications Authority.
- (e) *Student Financial Aid* — This sub-vote provides for financial assistance to students in post-secondary institutions. Financial assistance is provided primarily through loans issued by financial institutions and guaranteed by the province. This sub-vote provides for interest payments and bad debts related to these loans. This sub-vote also provides scholarships as well as partial remissions of loans to students who successfully complete their studies.

Appropriations	Classification by sub-vote		Actual Expenditures
302,420,850	Universities		302,783,007
	—Operating Contributions	271,645,850	
	—Capital Debt Servicing	31,137,157	
291,295,050	Colleges and Institutes (net of recoveries)		289,527,369
	—Operating Contributions	239,299,435	
	—Capital Debt Servicing	50,227,934	
2,660,000	Other Operating Contributions		2,659,409
8,276,756	Distance Education		8,276,000
4,700,000	Student Financial Aid		3,143,901
<u>609,352,656</u>	Total vote		<u>606,389,686</u>
Group account classification			
	Grants and contributions	605,277,096	
	Other expenditures	1,112,590	
		<u>606,389,686</u>	

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Intergovernmental Relations (Vote 48)

Appropriations	Actual Expenditures
90,135	90,135
Classification by sub-vote	
Ministry Operations	
Group account classification	
Salaries and benefits	76,073
Operating costs	11,664
Asset acquisitions	2,398
	90,135

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Labour and Consumer Services (Vote 55)

Appropriations	Actual Expenditures
1,393,218	1,136,503
774,874	670,208
2,585	
5,314	
26,010,410	27,236,907
9,945,000	6,896,380
610,844	575,313
105,000	
38,847,245	36,515,311
Total expenditure	
Group account classification	
Salaries and benefits	6,332,912
Operating costs	3,333,209
Asset acquisitions	164,341
Grants and contributions	26,737,103
	36,567,565
Less recoveries	
Federal government	21,492
Other	30,762
	52,254
	36,515,311

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
65	Minister's Office.....	194,140		194,140	192,457
66	Ministry Operations.....	53,928,862			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Premier's Office		(134,294)		
	—Transfer to the Ministry of Attorney General		(5)		
	—Transfer to the Ministry of Inter-governmental Relations		(157,700)		
	—Transfer to the Ministry of Tourism, Recreation and Culture		(22,727,504)	30,909,359	28,608,311
67	Government Information Services	15,338,028		15,338,028	10,437,641
68	Pensions and Employee Benefits Administration	10		10	
69	Pensions and Employee Benefits Contributions	10			
	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, sec. 28 (1))		6,787,427	6,787,437	6,787,437
	Statutory—				
	<i>Election Act</i> (R.S.B.C. 1979, chap. 103, sec. 191 (1))—1986 General Election expenses		9,909,196	9,909,196	9,909,196
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 103, sec. 18)—Social Housing Commission		439,400	439,400	439,400
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 29)		12,654,852	12,654,852	12,614,066
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 30)		555,000		
	—Transfer to the Ministry of Municipal Affairs		(555,000)		
	—Transfer from the Ministry of Inter-governmental Relations (Vote 48)		42,200	42,200	35,465
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 50)		728,216	728,216	643,034
	—Transfer from the Ministry of International Trade, Science and Investment (Vote 51)		10	10	
	—Transfer from the Ministry of Transportation and Highways (Vote 73)		5,500	5,500	4,673
	—Transfer from the Ministry of Transportation and Highways (Vote 78)		7,841,098	7,841,098	7,449,868
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14 (16))		493	493	493
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22)—net of recoveries				
	Provincial Archives—Collection of films				
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, secs. 8 and 17)		6,000	6,000	6,000

<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7 (1))—Provincial Computerization of Libraries	329,870			
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Tourism, Recreation and Culture		(329,870)		
Special Funds—				
<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 6)—British Columbia Cultural Fund (see D 186 for detail)	1,594,000			
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Tourism, Recreation and Culture		(1,594,000)		
<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 3)—First Citizens Fund (see D 186 for detail)	1,973,000			
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Intergovernmental Relations		(1,973,000)		
<i>Lottery Act</i> (R.S.B.C. 1979, chap. 249, secs. 6 and 7)—Lottery Fund (see D 189 for detail)	110,100,000	179,421,741	289,521,741	289,521,741
<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 4)—Physical Fitness and Amateur Sports Fund (see D 186 for detail)	1,645,000			
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Tourism, Recreation and Culture		(1,645,000)		
	<u>185,102,920</u>	<u>189,274,760</u>	<u>374,377,680</u>	<u>366,649,782</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 65

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Provincial Secretary and Minister of Government Services, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>194,140</u>	Total vote	<u>192,457</u>
Group account classification		
Salaries and benefits		171,384
Operating costs		20,812
Asset acquisitions		<u>261</u>
		<u>192,457</u>

Vote 66

MINISTRY OPERATIONS

Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act*, the *Lottery Act*, the *Queen's Printer Act*, the *Election Act*, the *Inquiry Act*, the *Document Disposal Act*, the *Public Service Act*, the *Museum Act*, the *Library Act*, the *Heritage Conservation Act* and the provision of central services to the legislature, the Executive Council, government ministries and offices and certain public bodies. Major activities include:

- (a) *Administration and Support Services* — This sub-vote provides for administration and support services to the ministry including executive, general administration, financial and personnel management, management of information systems and First Citizens' Fund administration. This sub-vote also provides for the costs of postal services used by the ministry and certain offices. In addition, this sub-vote provides for internal audit, miscellaneous grants and contracted services and the office of the Cultural Heritage Advisor.
- (b) *Provincial Secretary* — This sub-vote provides for the programs and activities of the Provincial Secretary. Acting as secretariat to government, the Provincial Secretary provides specialized and statutory services to the executive and government including:
 - (i) Protocol and Special Services — provides for the expenses of cabinet and its members, cabinet committees, travel expenses of members of the Executive Council, Parliamentary Secretaries and related staff within Canada including the payment of prescribed allowances, official ceremonies, government-hosted functions and for the costs associated with visiting dignitaries and the Expo 86 Official Visits Program. Grants are provided for the Queen Elizabeth II British Columbia Centennial Scholarship;
 - (ii) Government House — provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor;
 - (iii) Legislative Support Services — provides for the operation and maintenance costs of the legislative buildings and Government House and for the administration of Orders in Council;
 - (iv) Provincial Elections — provides for the administration of provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list as required by the *Election Act*; and
 - (v) Public Service Commission — provides for the salaries and fees of the Commissioners and staff, and the expenses of the Commission in the processing and hearing of appeals under the *Public Service Act*.
- (c) *Government Services* — This sub-vote provides for the following programs and activities serving special offices, ministries and certain public bodies:
 - (i) Vehicle Management — provides for management and policy development for the government vehicle fleet. A portion of these costs is recovered from ministries;
 - (ii) Postal Services — provides for the costs of postal services. Costs are recovered from ministries and other users of this service beginning in 1986/87;
 - (iii) Records Management — provides for a centralized records management service including technical microfilming advice and support;
 - (iv) Insurance and Risk Management — provides for technical advice and support services for insurance and risk management; and
 - (v) Queen's Printer — provides for printing services and stationery supplies. Costs are recovered from ministries and other users of this service.
- (d) *Government Personnel Services* — This sub-vote provides for the planning, development, implementation and administration of personnel policies and practices including those pertaining to the staffing, recruitment, selection and appointment of employees, the placement of employees who are supernumerary, disabled, or returning from long-term disability, the system of job evaluation and the classification of positions, the determination and review of the rates of compensation, employee benefits and allowances, and the design and development of staff training and safety programs. This sub-vote also provides for the negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act*. Settlement payments for grievance arbitration and rights disputes, other personnel related settlements agreed to by the division and the employer's share of costs for boards of arbitration are also provided for in the sub-vote. A grant is provided for membership in the Public Employers of British Columbia.
- (e) *Culture, Recreation and Historical Resources* — This sub-vote provides for the delivery of government programs under the *Museum Act*, the *Library Act*, the *Lottery Act* and the *Heritage Conservation Act* and for the implementation of policies and programs in the areas of culture, multiculturalism, amateur sports and recreation, and historic resources, and includes:
 - (i) Provincial Museum — provides for increasing knowledge of British Columbia's human and natural history through the acquisition and care of museum collections, pursuant to the *Museum Act* and communication of the knowledge gained to the general public;
 - (ii) Provincial Archives — provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province;
 - (iii) Heritage Conservation — provides for the protection, preservation and management of the province's heritage resources including archaeological sites, heritage buildings and the administration of the British Columbia Heritage Trust as required by the *Heritage Trust Act*. A portion of the cost of administering the Heritage Trust is recovered from the Trust;

Vote 66 — Continued

- (iv) Recreation and Sport — provides for the implementation of government policies and the delivery of services for amateur sport, recreation and physical fitness. Also provides for advice and funding to amateur sport and recreation organizations and administration of the Physical Fitness and Amateur Sports Fund;
- (v) Cultural Services — provides for the implementation of government policies and the delivery of services in the performing arts, museums and art galleries. Also provides advice and funding for the arts, including the management of the British Columbia art collection and administration of the British Columbia Cultural Fund;
- (vi) Library Services — provides for the administration of the *Library Act*, advice and grants to the province's public library systems, direct library services to various areas of the province and delivery of library services to special groups;
- (vii) British Columbia Lotteries — provides for the licensing and inspection of lotteries, bingos, casinos and other forms of social gambling in the province and for the administration of grants from the Lottery Fund as authorized by the *Lottery Act*. All expenditures are recovered from the Lottery Fund.

Appropriations		Classification by sub-vote	Actual Expenditures
5,972,356		Administration and Support Services	7,455,815
7,067,056		—Estimated	
(157,700)		—Transfer to the Ministry of Intergovernmental Relations	
(937,000)		—Transfer to the Ministry of Tourism, Recreation and Culture	
14,335,322		Provincial Secretary	10,835,040
6,034,306		—Protocol and Special Services	3,490,491
325,055		—Government House	308,941
4,999,300		—Legislative Support Services	
	5,133,594	—Estimated	
	(134,294)	—Transfer to the Premier's Office	
2,755,001		—Provincial Elections	
221,660		—Public Service Commission	
2,789,352		Government Services (net of recoveries)	2,807,295
1,124,807		—Vehicle Management	1,130,508
10		—Postal Services	273,413
1,295,837		—Records Management	1,188,938
368,688		—Insurance and Risk Management	214,436
10		—Queen's Printer	
5,721,649		Government Personnel Services	5,497,688
2,090,680		Cultural, Recreation and Historical Resources (net of recoveries)	2,012,473
0		—Provincial Museum	2,012,468
9,594,137		—Estimated	
(9,594,137)		—Transfer to the Ministry of Tourism, Recreation and Culture	
2,090,675		—Provincial Archives	2,012,468
0		—Heritage Conservation	
1,648,352		—Estimated	
(1,648,352)		—Transfer to the Ministry of Tourism, Recreation and Culture	
0		—Recreation and Sport	
1,256,496		—Estimated	
(1,256,496)		—Transfer to the Ministry of Tourism, Recreation and Culture	
0		—Cultural Services	
606,770		—Estimated	
(606,770)		—Transfer to the Ministry of Tourism, Recreation and Culture	
0		—Library Services	
8,684,749		—Estimated	
(8,684,749)		—Transfer to the Ministry of Tourism, Recreation and Culture	
5		—British Columbia Lotteries	5
10		—Estimated	
		—Transfer to the Ministry of Tourism, Recreation and Culture	
30,909,359		Total vote	28,608,311

Vote 66 — Continued

53,928,862	Estimated	
(134,294)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(5)	—Transfer to the Premier's Office	
(157,700)	—Transfer to the Ministry of Attorney General	
(22,727,504)	—Transfer to the Ministry of Intergovernmental Relations	
	—Transfer to the Ministry of Tourism, Recreation and Culture	
<u>30,909,359</u>		
Group account classification		
Salaries and benefits		17,999,692
Operating costs		31,426,443
Asset acquisitions		2,675,765
Grants and contributions		467,565
Other expenditures		<u>24,509,694</u>
		77,079,159
Less recoveries		
Postal Services	16,856,023	
Queen's Printer	28,548,465	
Lottery Fund	1,303,890	
Other	<u>1,762,470</u>	
		<u>48,470,848</u>
		<u><u>28,608,311</u></u>

Vote 67**GOVERNMENT INFORMATION SERVICES***Description*

This vote provides for the planning, coordination and implementation of communication policy and programs, general advertising, information services and the operation of production centres, for all offices and ministries of government and for certain public bodies. A portion of the costs of production and advertising was recovered in 1985/86. No recoveries are provided for in 1986/87.

Appropriations		Actual Expenditures
<u>15,338,028</u>	Total vote	<u>10,437,641</u>
Group account classification		
Salaries and benefits		1,878,448
Operating costs		8,327,521
Asset acquisitions		<u>231,672</u>
		<u><u>10,437,641</u></u>

Vote 68

PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Description

This vote provides for the cost of the Superannuation Commission including:

- (a) *Pensions Administration* — This sub-vote provides for the development of pension policies and the operation of nine pension plans as authorized by the following statutes or regulations:

Pension (Public Service) Act;

Pension (Municipal) Act;

Pension (Teachers) Act;

Pension (College) Act;

Legislative Assembly Allowances and Pension Act;

British Columbia Rail Limited pension fund rules and regulations;

British Columbia Hydro and Power Authority pension fund regulations;

British Columbia Power Commission superannuation fund regulations; and

Workers' Compensation Board superannuation fund plan.

- (b) *Employee Benefits Administration* — This sub-vote provides for the administration of employee benefits as authorized by the *Public Service Benefit Plan Act*, the *Public Service Act* and other statutes.

- (c) *Chargebacks to Special Offices, Ministries and Pension Funds* — This sub-vote provides for the complete recovery (which began in 1985/86) of the costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,747,175	Pension Administration	4,156,098
306,400	Employee Benefits Administration	281,202
	Chargebacks to Special Offices, Ministries and Pension Funds	
(5,053,565)	(recoveries)	(4,437,300)
<u>10</u>	Total vote	<u>0</u>
	Group account classification	
	Salaries and benefits	2,807,035
	Operating costs	1,531,944
	Asset acquisitions	98,321
		4,437,300
	Less recoveries	
	Ministries	287,143
	Other	4,150,157
		4,437,300
		<u>0</u>

Vote 69

PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Description

This vote provides for the costs to government of statutory and other employee benefits including:

- (a) *Pension Contributions and Retirement Benefits:*

- (i) Provincial Pension — provides for the costs of employer contributions as required by the *Pension (Public Service) Act*;

- (ii) Miscellaneous Statutory Items — provides for the employer's costs for minor statutory requirements under the *Pension (Public Service) Act* such as payments in recognition of war service;

- (iii) Canada Pension — provides for the employer's costs of matching employee contributions to the Canada Pension Plan;

- (iv) Members of the Legislative Assembly Superannuation — provides for the cost of government contributions as required by the *Legislative Assembly Allowances and Pension Act*; and

- (v) Death and Retiring Benefits — provides for the costs of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances and costs granted to eligible employees.

Recoveries are received from certain government bodies for employer contributions made on their behalf by the central pay office of the government which administers their payrolls.

- (b) *Employee Health, Insurance and Other Benefits:*

- (i) Extended Health and Dental — provides for employer's costs for the extended health and dental plan;

Vote 69 — Continued

- (ii) Group Insurance — provides for the employer's costs for the group life insurance plan;
- (iii) Medical Services Plan — provides for the full payment by the employer of employee medical services plan premiums;
- (iv) Long-Term Disability — provides for employer contributions to the long-term disability plan;
- (v) Group Aviation Accident Insurance — provides for the employer's costs for group air travel insurance coverage;
- (vi) Unemployment Insurance — provides for the employer's costs for unemployment insurance premiums;
- (vii) Workers' Compensation — provides for the employer's costs for the assessment levied by the Workers' Compensation Board; and
- (viii) Other Benefits — provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from certain government bodies which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

- (c) *Chargebacks to Special Offices and Ministries* — This sub-vote provides for the complete recovery of the costs of pension contributions and retirement benefits and employee health, insurance and other benefits from all special offices and ministries for employees covered by these plans and receiving these benefits.

Appropriations		Actual Expenditures	
		Classification by sub-vote	
95,934,437		Pension Contributions and Retirement Benefits	
		(net of recoveries)	94,550,504
	65,680,000	—Provincial Pension	66,917,808
	500,000	—Miscellaneous Statutory Items	274,288
	14,686,000	—Canada Pension	13,685,705
	7,068,427	—Members of the Legislative Assembly Superannuation	7,068,437
	8,000,000	—Death and Retiring Benefits	6,604,266
86,219,000		Employee Health, Insurance and Other Benefits	
		(net of recoveries)	89,080,611
	19,328,000	—Extended Health and Dental	18,547,470
	3,600,000	—Group Insurance	3,328,627
	13,091,000	—Medical Services Plan	13,780,708
	9,500,000	—Long-Term Disability	10,878,818
	135,000	—Group Aviation Accident Insurance	175,167
	21,400,000	—Unemployment Insurance	23,936,652
	7,500,000	—Workers' Compensation	3,551,773
	11,665,000	—Other Benefits	14,881,396
		Chargebacks to Special Offices and Ministries	
		(recoveries)	(176,843,678)
(175,365,990)		Total vote	6,787,437
6,787,437			
10	Estimated		
6,787,427	Statutory— <i>Legislative Assembly Allowances and Pension Act</i> (R.S.B.C. 1979, chap. 228, sec. 28 (1))		
6,787,437			

Group account classification

Salaries and benefits 193,366,897

Less recoveries

Provincial Pension Plan	911,842
Canada Pension Plan	290,064
Death and Retiring Benefits	100,123
Extended Health and Dental	4,412,678
Group Insurance	1,425,778
Medical Services Plan	417,879
Long-Term Disability	38,913
Unemployment Insurance	516,595
Workers' Compensation Board	1,621,910
Transfer to Vote 82—Contingencies	1,477,688
Other ministries	175,365,990
	186,579,460
	6,787,437

Statutory*ELECTION ACT* (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations		Actual Expenditures
<u>9,909,196</u>	1986 General Election expense	<u>9,909,196</u>
Group account classification		
Salaries and benefits	1,940,536	
Operating costs	7,967,478	
Asset acquisitions	1,182	
	<u>9,909,196</u>	

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 103, sec. 18)

Appropriations		Actual Expenditures
<u>439,400</u>	Social Housing Commission	<u>439,400</u>
Group account classification		
Operating costs	439,268	
Asset acquisitions	132	
	<u>439,400</u>	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
 Transfer from the Ministry of Finance and Corporate Relations (Vote 29)

Appropriations		Actual Expenditures
12,220,850	Classification by sub-vote	
<u>434,002</u>	Government Agents Branch (net of recoveries)	12,614,066
	Ministry Support (net of recoveries)	
<u>12,654,852</u>		<u>12,614,066</u>
Group account classification		
Salaries and benefits	8,622,626	
Operating costs	3,761,918	
Asset acquisitions	247,263	
	12,631,807	
Less recoveries		
Other ministries	13,449	
Other	<u>4,292</u>	
		<u>17,741</u>
		<u>12,614,066</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Appropriations		Actual Expenditures
555,000	Transfer from the Ministry of Finance and Corporate Relations (Vote 30)	
(555,000)	Transfer to the Ministry of Municipal Affairs	
<u>0</u>		<u>0</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Intergovernmental Relations (Vote 48)

Appropriations		Actual Expenditures
42,200	Classification by sub-vote	
	Ministry Operations	35,465
	Group account classification	
	Salaries and benefits	<u>35,465</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of International Trade, Science and Investment (Vote 50)

Appropriations		Actual Expenditures
728,216	Classification by sub-vote	
	Administration and Operations	643,034
	Group account classification	
	Salaries and benefits	452,451
	Operating costs	153,141
	Asset acquisitions	<u>37,442</u>
		<u>643,034</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of International Trade, Science and Investment (Vote 51)

Appropriations		Actual Expenditures
	Classification by sub-vote	
32,916,493	Telecommunication Charges	33,420,051
2,489,567	Telecommunication Services	1,935,237
(33,614,967)	Chargebacks to Special Offices and Ministries (recoveries).....	(33,412,209)
(1,791,083)	Chargebacks to Government Corporations and Agencies (recoveries).....	(1,943,079)
<u>10</u>	Total expenditure.....	<u>0</u>
	Group account classification	
	Salaries and benefits	1,489,018
	Operating costs	31,805,102
	Asset acquisitions	<u>1,932,019</u>
		35,226,139
	Less recoveries	
	Ministries	33,283,060
	Other	<u>1,943,079</u>
		<u>35,226,139</u>
		<u>0</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —

Transfer from the Ministry of Transportation and Highways (Vote 73)

Appropriations		Actual Expenditures
	Classification by sub-vote	
<u>5,500</u>	General Administration — Transportation.....	<u>4,673</u>
	Group account classification	
	Operating costs	<u>4,673</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Transportation and Highways (Vote 78)

Appropriations		Actual Expenditures
<u>7,841,098</u>	Total expenditure.....	<u>7,449,868</u>
	Group account classification	
	Salaries and benefits	2,421,141
	Operating costs	4,199,923
	Asset acquisitions	<u>986,564</u>
		7,607,628
	Less recoveries	
	Ministries	90,769
	Other	<u>66,991</u>
		<u>157,760</u>
		<u>7,449,868</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 14 (16))

Appropriations		Actual Expenditures
<u>493</u>	Debt Write-Offs	<u>493</u>
Group account classification		
Salaries and benefits	299	
Operating costs	<u>194</u>	
	<u>493</u>	

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22)

Appropriations		Actual Expenditures
<u>0</u>	Provincial Archives—Collection of Films	<u>0</u>
Group account classification		
Operating costs	7,500	
Less recoveries	<u>7,500</u>	
	<u>0</u>	

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, secs. 8 and 17)

Appropriations		Actual Expenditures
<u>6,000</u>	Royal Commission on Education	<u>6,000</u>
Group account classification		
Salaries and benefits	<u>6,000</u>	

Special Account*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 7 (1))

Appropriations		Actual Expenditures
329,870	Provincial Computerization of Libraries	37,515
(329,870)	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to the	
	Ministry of Tourism, Recreation and Culture	(37,515)
<u>0</u>		<u>0</u>

MINISTRY OF TOURISM, RECREATION AND CULTURE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
70	Minister's Office	186,423		186,423	171,937
71	Ministry Operations	17,193,217			
	Supplement—Special Warrant No. 2		1,740,000		
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Eco- nomic Development		(97,035)		
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		375,289	19,211,471	19,211,471
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Environ- ment and Parks (Vote 27)		2,518,618	2,518,618	2,502,684
	—Transfer from the Ministry of Provin- cial Secretary and Government Serv- ices (Vote 66)		22,727,504	22,727,504	22,663,064
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22)—net of recov- eries				
	Provincial Archives Collection				
	Special Accounts— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer from the Ministry of Provincial Secretary and Government Services—Provincial Computerization of Libraries		329,870	329,870	37,515
	Special Funds—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Provincial Secretary and Govern- ment Services—British Columbia Cultural Fund (see D 186 for detail)		1,594,000	1,594,000	1,575,576
	—Transfer from the Ministry of Provincial Secretary and Govern- ment Services—Physical Fitness and Amateur Sports Fund (see D 186 for detail)		1,645,000	1,645,000	1,499,209
		<u>17,379,640</u>	<u>30,833,246</u>	<u>48,212,886</u>	<u>47,661,456</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 70

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Tourism, Recreation and Culture, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>186,423</u>	Total vote	<u>171,937</u>
Group account classification		
Salaries and benefits		156,801
Operating costs		13,524
Asset acquisitions		<u>1,612</u>
		<u>171,937</u>

Vote 71

MINISTRY OPERATIONS

Description

This vote provides for the ministry's programs to develop and market the province's tourism potential including:

- (a) *General Administration*—This sub-vote provides for the general administration of the ministry including executive direction, financial services, research, personnel, postal and administration services and also provides for communication with the tourist industry. This sub-vote also includes financial assistance to the Provincial Tourist Advisory Council. Grants are provided to organizations to support special projects which complement ministry programs.
- (b) *Tourism Marketing*—This sub-vote provides for the local, national and international marketing of British Columbia as a tourist destination. Activities include the coordination and implementation of tourism advertising, the operation of visitor information centres within the province and sales offices in London (England), San Francisco, Los Angeles and Seattle, and the promotion of special events, trade conventions, sales and the commercial film industry. Grants and contributions are provided to seasonal community information centres and to regional tourist associations.
- (c) *Tourism Development*—This sub-vote provides for the ministry's assistance and coordination in the development of the tourism industry in the province. Activities include providing advisory services to the industry to assist in upgrading educational skills and accommodation counselling services, encouraging greater cooperation among government, industry operators and industry associations, and identifying and assisting in the development of tourism products and opportunities to respond to market demand. Grants are provided for the operation of the Royal Hudson Steam Train, and to organizations to partially support special tourism development projects.

Appropriations		Actual Expenditures	
3,233,091		General Administration	3,090,458
	3,330,126	—Estimated	
	(97,035)	—Transfer to the Ministry of Economic Development	
14,194,943		Tourism Marketing	14,258,947
1,783,437		Tourism Development	1,862,066
<u>19,211,471</u>		Total vote	<u>19,211,471</u>
17,193,217	Estimated		
1,740,000	Special Warrant No. 2		
	Statutory—		
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
(97,035)	—Transfer to the Ministry of Economic Development		
375,289	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 23 (3))		
<u>19,211,471</u>			
Group account classification			
	Salaries and benefits	3,603,656	
	Operating costs	10,863,651	
	Asset acquisitions	368,195	
	Grants and contributions	4,375,969	
		<u>19,211,471</u>	

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —

Transfer from the Ministry of Environment and Parks (Vote 57)

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Administration	432,401
	Parks and Outdoor Recreation	2,070,283
<u>2,518,618</u>	Total	<u>2,502,684</u>
	Group account classification	
	Salaries and benefits	1,498,063
	Operating costs	912,006
	Asset acquisitions	92,615
		<u>2,502,684</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —

Transfer from the Ministry of Provincial Secretary and Government Services (Vote 66)

Appropriations		Actual Expenditures
<u>22,727,504</u>	Total expenditure	<u>22,663,064</u>
	Group account classification	
	Salaries and benefits	7,686,304
	Operating costs	8,377,663
	Asset acquisitions	229,404
	Grants and contributions	6,391,217
		22,684,588
	Less recoveries—	
	Heritage conservation	17,371
	Other	4,153
		<u>21,524</u>
		<u>22,663,064</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Provincial Archives—Collection	<u>0</u>
	Group account classification	
	Operating costs	4,000
	Less recoveries	4,000
		<u>0</u>

Special Accounts

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —

Transfer from the Ministry of Provincial Secretary and Government Services—

Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7 (1))

Appropriations

329,870

Actual Expenditures

Provincial Computerization of Libraries

37,515

Group account classification

Grants and contributions.....

37,515

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
72	Minister's Office	226,849		226,849	213,523
73	Administration and Services Department	13,278,396			
	Statutory— <i>Constitution Act</i> (R. S. B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services ..		(5,500)	13,272,896	13,272,433
74	Highway Operations Department	861,654,342			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		4,999,705	866,654,047	866,654,047
75	Motor Vehicle Department	31,870,389		31,870,389	30,363,377
76	Motor Carrier Commission and Branch	2,721,973		2,721,973	2,713,296
77	Transportation Policy Department	83,035,652		83,035,652	81,254,470
78	Air Services Branch	7,841,098			
	Statutory— <i>Constitution Act</i> (R. S. B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Provincial Secretary and Government Services ..		(7,841,098)		
		<u>1,000,628,699</u>	<u>(2,846,893)</u>	<u>997,781,806</u>	<u>994,471,146</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 72

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Transportation and Highways, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>226,849</u>	Total vote.....	<u>213,523</u>
Group account classification		
Salaries and benefits		204,784
Operating costs		7,149
Asset acquisitions		<u>1,590</u>
		<u>213,523</u>

Vote 73

ADMINISTRATION AND SERVICES DEPARTMENT

Description

This vote provides for the executive direction of the ministry and for the administrative and support services to the operating, planning and research programs, including the management of the ministry's resources. In addition, this vote provides for the costs of postal services used by the ministry.

Appropriations	Classification by sub-vote	Actual Expenditures
11,203,607	General Administration—Highways	11,313,850
2,069,289	General Administration—Transportation	1,958,583
	— Estimated	
2,074,789	— Transfer to the Ministry of Provincial Secretary and Gov-	
(5,500)	ernment Services	
<u>13,272,896</u>	Total vote	<u>13,272,433</u>
13,278,396	Estimated	
(5,500)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>13,272,896</u>	— Transfer to the Ministry of Provincial Secretary and Government Services	
Group account classification		
	Salaries and benefits	5,431,270
	Operating costs	6,628,566
	Asset acquisitions	1,063,450
	Other expenditures	149,147
		<u>13,272,433</u>

Vote 74

HIGHWAY OPERATIONS DEPARTMENT

Description

This vote provides for the year-round maintenance and operation of the existing highway and ferry system and for the development and expansion of the system to meet transportation needs of industry and the general public and includes:

- (a) *Highway Maintenance*—This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings and tunnels, the operation and replacement of equipment and winter maintenance involving snow and ice removal. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. This sub-vote also provides for recoveries from within the ministry for the use of equipment or the provision of services.
- (b) *Highway Capital Maintenance*—This sub-vote provides for the improvement of the existing highway and ferry system to a prescribed level of maintenance and operation.
- (c) *Small Bridges Program*—This sub-vote provides for the planning, engineering, survey, design, construction, reconstruction and improvement of small bridges and ferry landings throughout the provincial highway system.
- (d) *Highway Capital Construction*—This sub-vote provides for the development and expansion of the highway and ferry system in accordance with the economic development objectives of the government. This includes planning, engineering, design, survey, construction, reconstruction, paving, and right-of-way acquisition and property purchase, all relating to provincial highways, roads, bridges, ferries, ferry landings and tunnels. It provides for the purchase of equipment and machinery and payment of authorized contributions to other levels of government and Crown corporations in connection with their transportation systems.
- (e) *Coquihalla Highway Construction*—This sub-vote provides for the construction of the Coquihalla Highway. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.
- (f) *Fraser River Crossing (Annacis) Construction*—This sub-vote provides for the construction of the Fraser River Crossing at Annacis and related projects. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.
- (g) *Hydro Development Highway Construction*—This sub-vote provides for all relocation and/or reconstruction costs of provincial highways resulting from construction of dams. All relocations and reconstruction costs are recovered from the British Columbia Hydro and Power Authority.

Vote 74 — Continued

Appropriations	Classification by sub-vote	Actual Expenditures
280,218,546	Highway Maintenance (net of recoveries)	270,939,310
252,342,821	—Road Maintenance	245,340,516
14,683,477	—Bridge Maintenance	12,861,116
13,192,248	—Ferry Maintenance and Operations	11,437,307
0	—Machinery Maintenance	1,300,371
102,559,340	Highway Capital Maintenance	111,995,982
45,455,805	—Road Capital Maintenance	54,041,758
0	—Bridges and Ferry Landings Capital Maintenance	142,402
237,887	—Ferry Capital Maintenance	199,671
56,865,648	—Paving Capital Maintenance	57,612,151
20,450,438	Small Bridges Program	14,265,030
20,450,438	—Bridges and Ferry Landings	14,265,030
291,601,376	Highway Capital Construction	249,185,209
148,901,463	—Road Capital Construction	118,808,894
35,458,982	—Bridge and Ferry Landings	27,793,412
2,350,000	—Ferry Capital Construction	62,687
49,059,947	—Paving Capital Construction	50,059,721
33,842,601	—Planning and Engineering Services	34,894,886
18,049,292	—Property Acquisition	14,330,089
3,939,091	—Municipal Contributions	3,235,520
105,298,516	Coquihalla Highway Construction	157,675,130
79,983,614	—Roads	119,793,819
1,829,764	—Bridges	9,636,749
9,133,519	—Paving	10,454,812
8,951,324	—Planning and Engineering	12,583,465
5,400,000	—Property Acquisition	5,206,285
66,526,116	Fraser River Crossing (Annacis) Construction	62,593,386
47,635,187	—Roads	47,433,573
12,358,584	—Bridges	12,547,782
2,532,345	—Planning and Engineering	907,638
4,000,000	—Property Acquisition	1,694,393
10	Hydro Development Highway Construction (net of recoveries)	0
0	—Roads	336,612
305,915	—Bridges	286,999
(305,905)	—Recoveries from B.C. Hydro and Power Authority	(623,611)
<u>866,654,047</u>	Total vote	<u>866,654,047</u>
861,654,342	Estimated	
4,999,705	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>866,654,047</u>		
Group account classification		
Salaries and benefits	202,305,218	
Operating costs	269,992,890	
Asset acquisitions	391,533,062	
Grants and contributions	4,421,750	
Other expenditures	8,921	
	<u>868,261,841</u>	
Less recoveries		
British Columbia Hydro and Power Authority ..	623,612	
Other	984,182	
	<u>1,607,794</u>	
	<u>866,654,047</u>	

Vote 75

MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, the *Commercial Transport Act*, the *Motor Vehicle (All Terrain) Act* and the *Highway (Industrial) Act* and accompanying regulations including:

- (a) *Administration and Safety Branch*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for coordinated direction for the motor vehicle department and for planning, development and implementation of related policies and procedures including effective road user safety programs. Grants are provided to regional safety councils for coordinated activities promoting road user safety.
- (b) *Vehicle and Drivers Licensing Branch*—This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes monitoring driving records, determining the ability and fitness of persons to operate motor vehicles and collecting revenue resulting from the issuance of licences and permits.
- (c) *Standards and Compliance Branch*—This sub-vote provides for the development and implementation of industrial road safety programs; the establishment of industrial equipment standards and standards of maintenance; and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote also monitors all commercial vehicle routes involving load measurement and weighing, issuing permits, traffic tickets and warnings and collecting revenue resulting from the issuance of permits. This sub-vote also provides for a commercial vehicle inspection program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,365,550	Administration and Safety Branch.....	1,124,867
23,044,671	Vehicle and Drivers Licensing Branch.....	22,075,877
7,460,168	Standards and Compliance Branch.....	7,162,633
<u>31,870,389</u>	Total vote.....	<u>30,363,377</u>
	Group account classification	
	Salaries and benefits.....	16,314,678
	Operating costs.....	12,324,962
	Asset acquisitions.....	1,258,987
	Grants and contributions.....	459,971
	Other expenditures.....	4,779
		<u>30,363,377</u>

Vote 76

MOTOR CARRIER COMMISSION AND BRANCH

Description

This vote provides for the regulation of the motor carrier industry through hearings, inspections and licensing procedures including:

- (a) *Motor Carrier Commission*—This sub-vote provides for the regulation of the motor carrier industry intra-provincially by a provincial board pursuant to the *Motor Carrier Act* and extra-provincially by delegation pursuant to the *Motor Vehicle Transport Act (Canada)*.
- (b) *Motor Carrier Branch*—This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and for the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission, the implementation of decisions made by the commission with respect to such applications and for safety inspections of public passenger vehicles.

Appropriations		Actual Expenditures
	Classification by sub-vote	
437,617	Motor Carrier Commission.....	458,050
2,284,356	Motor Carrier Branch	2,255,246
<u>2,721,973</u>	Total vote.....	<u>2,713,296</u>
	Group account classification	
	Salaries and benefits	1,935,730
	Operating costs	681,243
	Asset acquisitions	<u>96,323</u>
		<u>2,713,296</u>

Vote 77

TRANSPORTATION POLICY DEPARTMENT

Description

This vote provides for the development, evaluation and implementation of transportation policy in marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and the *Railway Act* and for contributions to certain government corporations. Major programs and activities include:

- (a) *Administration — Transportation Policy Department* — This sub-vote provides executive direction of the department.
- (b) *Transportation Policy Analysis Branch* — This sub-vote provides for the development of a comprehensive provincial transportation policy, including consideration of the transportation services of the British Columbia Ferry Corporation and the British Columbia Railway Company. This sub-vote also provides for grants to the British Columbia Aviation Council and to the Western Transportation Advisory Council.
- (c) *Air Transport Assistance Program* — This sub-vote provides grants to communities for development of local airport facilities.
- (d) *Engineering Inspection Branch* — This sub-vote provides for regulatory activity such as monitoring of construction, final inspections and annual inspection or certification of industrial projects under the *Railway Act* and the *Pipeline Act*. The branch also examines and certifies operating personnel for railway and aerial tramways.
- (e) *Contribution to the British Columbia Ferry Corporation* — This sub-vote provides for a contribution to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries leased to and operated by the corporation.
- (f) *Contribution to the British Columbia Railway Company* — This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for operating losses and capital expenditures on government mandated services.

Appropriations		Actual Expenditures
	Classification by sub-vote	
248,010	Administration — Transportation Policy Department	179,709
1,337,243	Transportation Policy Analysis Branch	955,367
3,366,081	Air Transport Assistance Program	3,078,562
1,711,618	Engineering Inspection Branch	1,608,459
61,822,700	Contribution to the British Columbia Ferry Corporation	61,821,300
14,550,000	Contribution to the British Columbia Railway Company	13,611,073
<u>83,035,652</u>	Total vote	<u>81,254,470</u>
	Group account classification	
	Salaries and benefits	1,854,179
	Operating costs	1,896,595
	Asset acquisitions	4,900,465
	Grants and contributions	72,603,231
		<u>81,254,470</u>

Vote 78

AIR SERVICES BRANCH

Description

This vote provides for the air services requirements of the provincial government including the acquisition and maintenance of aircraft, air and ground crews and other related operating and administrative costs. Recoveries are received from other ministries and government agencies for staff travelling on government aircraft.

Appropriations		Actual Expenditures
<u>0</u>	Total vote (net or recoveries)	<u>0</u>
7,841,098	Estimated	
(7,841,098)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
	—Transfer to the Ministry of Provincial Secretary and Government Services	
<u>0</u>		

OTHER APPROPRIATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$	
79	Student Employment Programs (Ministry of Advanced Education and Job Training)....	15,000,000		15,000,000	13,743,664
80	Transit Services (Ministry of Municipal Affairs)				
	Statutory	162,145,000			
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))—Prior Year Budget Allocation		(786,570)	161,358,430	160,757,156
81	Management of the Public Debt (Ministry of Finance and Corporate Relations)	457,900,000		457,900,000	393,580,608
82	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000	30,465,751
	Statutory —Special Account— <i>Education Excel- lence Appropriation Act</i> (S.B.C. 1986, chap. 6, sec. 1)—Fund for Excellence in Education	110,000,000		110,000,000	109,478,739
		<u>795,045,000</u>	<u>(786,570)</u>	<u>794,258,430</u>	<u>708,025,918</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 79 (Minister of Labour and Consumer Services)

STUDENT EMPLOYMENT PROGRAMS

Description

This vote provides for the funding of employment programs for students, youth and recent graduates including:

- (a) *General Employment Programs*—This sub-vote provides funding for subsidies to encourage employers to provide career related training and practical work experience.
- (b) *Transition to Employment Programs*—This sub-vote provides grants and contributions to assist students, youth and recent graduates to secure practical work experience related to their career choice and to gain permanent entry to the labour market.

Appropriations		Actual Expenditures
	Classification by sub-vote	
10,000,000	General Employment Programs	8,743,672
5,000,000	Transition to Employment Programs	4,999,992
<u>15,000,000</u>	Total vote	<u>13,743,664</u>
	Group account classification	
	Grants and contributions	<u>13,743,664</u>

Vote 80 (Provincial Secretary and Minister of Government Services)

TRANSIT SERVICES

Description

This vote provides for contributions to transit services including:

- (a) *British Columbia Transit*—This sub-vote provides for contributions to public passenger transportation services in large and small communities throughout the province and includes, commencing in 1986/87, contributions to the SkyTrain rapid transit system in the greater Vancouver region.
- (b) *Custom Bus Services*—This sub-vote provides for contributions for transportation services to the disabled in various communities throughout the province.
- (c) *SkyTrain Guideway*—This sub-vote provides for debt servicing and retirement of the fifty per cent share of the SkyTrain guideway capital costs directly assumed by the provincial government.

Appropriations		Actual Expenditures
	Classification by sub-vote	
117,958,430	British Columbia Transit	120,030,184
2,300,000	Custom Bus Services	1,799,902
41,100,000	SkyTrain Guideway	38,927,070
<u>161,358,430</u>	Total vote	<u>160,757,156</u>
	Group account classification	
	Grants and contributions	<u>160,757,156</u>
162,145,100	Estimated	
(786,570)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>161,358,430</u>		

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 81 (Minister of Finance and Corporate Relations)

MANAGEMENT OF THE PUBLIC DEBT

Description

This vote provides for the cost of managing the public debt and includes the following:

- (a) *Cost of Borrowing for Government Purposes*—This sub-vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred in the borrowing and management of government funds.
- (b) *Cost of Borrowing for Relending to Government Bodies*—This sub-vote provides for the cost of interest on borrowings on behalf of government bodies and all associated costs. These costs are fully recovered from the government bodies.
- (c) *Interest Assistance*—This sub-vote provides for a debt servicing grant to the British Columbia Buildings Corporation.

Appropriations		Actual Expenditures
	Classification by sub-vote	
447,899,990	Cost of Borrowing for Government Purposes	383,580,608
10	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	0
<u>10,000,000</u>	Interest Assistance	<u>10,000,000</u>
<u>457,900,000</u>	Total vote	<u>393,580,608</u>
	Group account classification	
	Operating costs	427,658
	Grants and contributions	10,000,000
	Other expenditures	<u>616,516,984</u>
		626,703,243
	Less recoveries	
	Other	<u>233,364,034</u>
		<u>393,580,608</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 82 (Minister of Finance and Corporate Relations)

CONTINGENCIES (ALL MINISTRIES)

Description

This vote provides for expenditures of a contingent or unexpected nature that are not provided for in any other vote. This vote also provides funding, in excess of that provided for in any other vote, for costs related to natural disasters, emergency relief, for assistance to those in need and for unanticipated developments. No funds are provided in this vote for expenses resulting from any adjustment to salaries, rates of pay or remuneration which may be contained in negotiated agreements, arbitration awards or any other settlements or awards for government employees or employees of public bodies.

Appropriations	Actual Expenditures
Income Assistance—transfer from Vote 43	10,800,000
Employee Benefits Leave Adjustment	5,649,776
Teachers' Pension Fund—transfer from Vote 18	3,904,790
Postal Costs	3,819,278
Pensions and Employee Benefits Contributions—transfer from Vote 69	1,477,688
Attorney General	
—Ministry Operations transfer from Vote 11	1,250,000
—Aboriginal Title Secretariat Indian Land Claims—court and operating costs—transfer from Vote 11	950,000
—Judiciary transfer from Vote 12	117,000
—Corrections transfer from Vote 13	550,000
District of Tumbler Ridge Grant	800,000
British Columbia Buildings Corporation property transfers	481,120
Premier's Office—Computer Equipment transfer from Vote 4	164,066
Columbia Trust Company	150,000
Land Transfer Tax Implementation	116,723
Industrial Property Assessment Committee	96,132
International Financial Centre	78,825
Kamloops Indian Band Property Tax Agreement	57,437
Brazilian Navy Visit	2,916
<u>50,000,000</u> Total vote	<u>30,465,751</u>

Group account classification	
Salaries and benefits	7,127,464
Operating costs	6,689,653
Asset acquisitions	472,370
Grants and contributions	15,695,144
Other expenditures	481,120
	<u>30,465,751</u>

Special Account

EDUCATION EXCELLENCE APPROPRIATION ACT (S.B.C. 1986, chap. 6, sec. 1)

Appropriations	Actual Expenditures
<u>110,000,000</u> Fund for Excellence in Education	<u>109,478,739</u>
Group account classification	
Operating costs	6,163,280
Asset acquisitions	4,206
Grants and contributions	103,311,253
	<u>109,478,739</u>

SUMMARY OF FUND BALANCES AT MARCH 31, 1987

	Fund Balances
Fixed Capital (Perpetual) Funds	
Capital Accounts—	\$
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	780,255
First Citizens' Fund	3,070,314
Physical Fitness and Amateur Sports Fund	551,109
Other Funds	
Farm Income Assurance Fund—	
Contributed Reserve	9,674,624
Operating	12,606,431
Fiscal Agency Loans Fund	
Forest Stand Management Fund	7,574,836
Habitat Conservation Fund	1,065,166
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	30,230,047
Lottery Fund	(45,048,721)
Low Interest Loan Assistance Revolving Fund	31,734,863
Resource Revenue Stabilization Fund	
Revenue Sharing Fund—	
Revenue Sharing Stabilization Account	28,900,000
Current	4,643,135
	<u>150,782,059</u>

Note: See the following pages for details of transactions for each of the funds.

DETAILS OF TRANSACTIONS

Special Funds for the Year Ended March 31, 1987

FIXED CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS

British Columbia Cultural Fund

Balance March 31, 1986 and 1987	20,000,000
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First Citizens' Fund

Balance March 31, 1986 and 1987	25,000,000
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Physical Fitness and Amateur Sports Fund

Balance March 31, 1986 and 1987	20,000,000
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Fixed Capital (Perpetual) Funds—Capital Accounts balance, March 31, 1987	<u>65,000,000</u>
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FIXED CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS

British Columbia Cultural Fund

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 6 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province.

Balance, April 1, 1986		696,070
Add Interest received	1,659,735	
Miscellaneous revenue	<u>26</u>	
		1,659,761
Less Operating costs	10,021	
Grants	<u>1,565,555</u>	
		<u>1,575,576</u>
Balance, March 31, 1987		<u>780,255</u>

First Citizens' Fund

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 3 states that the interest credited to the Fund may be paid for the purpose of the advancement and expansion of the cultural, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1986		2,195,545
Add Interest received	2,075,430	
Other	<u>4,116</u>	
		2,079,546
Less Operating costs	5,525	
Grants	<u>1,199,252</u>	
		<u>1,204,777</u>
Balance, March 31, 1987		<u>3,070,314</u>

Physical Fitness and Amateur Sports Fund

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 4 states that the interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1986		416,574
Add Interest received	1,633,744	
Less Operating costs	20,535	
Grants	<u>1,478,674</u>	
		<u>1,499,209</u>
Balance, March 31, 1987		<u>551,109</u>

OTHER FUNDS

Farm Income Assurance Fund

This Fund was created by authority of the *Farm Income Assurance Act* (S.B.C. 1973 (2nd session), chap. 115), and by the authority of the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85). The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146), and operates under the *Farm Income Insurance Act* (R.S.B.C. 1979, chap. 123), for the establishing, carrying-out and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

	Reserve for Stabilization ¹	Operating (Deficit)	Fund Balance
Balance, April 1, 1986	9,674,624	5,521,311	15,195,935
<i>Add</i>			
Producers premiums		15,972,254	
Government premiums		15,972,254	
Miscellaneous		12,906	
Total revenue		31,957,414	31,957,414
<i>Less Indemnities</i>			
Beef producers		17,266,799	
Berry producers		3,524	
Broiler hatching egg producers		—	
Greenhouse producers		1,067,754	
Potato producers		(1,058,751)	
Processed vegetable producers		(10,438)	
Sheep producers		363,808	
Swine producers		1,184,798	
Tree fruit producers		6,054,800	
Total indemnity		24,872,294	24,872,294
Balance, March 31, 1987	9,674,624	12,606,431	22,281,055

¹ In fiscal 1979/80 a special contribution of \$10 million was given by the Government to this Fund to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further \$1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1987, \$9,674,624 remains of this reserve.

Fiscal Agency Loans Fund

This Fund was created through the *Provincial Treasury Financing Amendment Act, 1983*. It is intended to hold amounts borrowed by the Province at its advantageous interest rate for the purpose of relending to various Provincial Crown corporations and certain local governments. The original borrowing and corresponding loans are considered debt and assets of the General Fund of the Province. Hence any revenue and expenditure related to these borrowings are General Fund transactions. This Fund merely holds the cash as payable to the General Fund until needed to meet the terms of the related debt instruments.

Balance, March 31, 1986 and 1987 0

Forest Stand Management Fund

This Fund was created by the *Forest Stand Management Forest Act (1986)* to provide for the enhanced management of British Columbia's forest and range lands and to undertake projects for this purpose which will provide employment and training opportunities. The Fund can receive contributions from the General Fund, the Government of Canada, municipalities, the forest industry, forest sector unions and others. Furthermore, the Fund shall be credited with revenue from a stumpage surcharge which may be imposed under the provisions of the *Forest Stand Management Fund Act, 1986*.

Balance, April 1, 1986	0	
<i>Add</i>		
Transfer from General Fund (Vote 34)	20,000,000	
Interest	37	
		20,000,037
<i>Less</i>		
Administration		
Operating costs	12,391,964	
Asset acquisitions	33,237	
Total administration costs	12,425,201	
		<u>12,425,201</u>
Balance, March 31, 1987		<u><u>7,574,836</u></u>

Habitat Conservation Fund

This Fund was created by the *Miscellaneous Statutes Amendment Act (No. 2) 1981*, and continued under section 11 of the *Wildlife Act* (S.B.C. 1982, chap. 57), for the purpose of the enhancement of fish and wildlife and their habitat. All fees, licences and gifts are to be paid directly into the Fund.

Balance, April 1, 1986	1,489,549	
<i>Add</i>		
Fees and licences	1,409,320	
Interest	113,196	
Other	4,164	
		1,526,680
<i>Less</i>		
Salaries	73,873	
Operating costs	1,824,867	
Asset acquisitions	52,323	
		<u>1,951,063</u>
Balance, March 31, 1987		<u><u>1,065,166</u></u>

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This Fund was created by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194), for the purpose of enabling repayment of loans with interest, made under the Community Industrial Development Program of the Industrial Development Subsidiary Agreement to be paid into the Fund and used to make further loans under the Program.

Balance, April 1, 1986	28,868,834	
<i>Add</i> Interest	3,400,346	
<i>Less</i>		
Federal Government share	1,700,173	
Other expenditures	338,960	
		<u>2,039,133</u>
Balance, March 31, 1987		<u><u>30,230,047</u></u>

Lottery Fund

This Fund was established by authority of section 6 of the *Lotteries Act* (S.B.C. 1974, chap. 51), and continued by the *Lottery Act* (R.S.B.C. 1979, chap. 249, sections 6 and 7). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province.

Balance, April 1, 1986	83,761,092	
Add Revenue, net	160,711,928	
Less		
Administration costs		
Salaries	592,955	
Operating costs	2,535,666	
Asset acquisitions	5,241	
Other expenditures	70,951	
Recoveries	(85,560)	
Total administration costs	3,119,253	
Grants	286,402,488	
	<u>289,521,741</u>	
Balance, March 31, 1987		<u>(45,048,721)</u>

Low Interest Loan Assistance Revolving Fund

This Fund was created by the *Low Interest Loan Assistance Revolving Fund Act* (S.B.C. 1985, chap. 44) for the purpose of providing low interest loan assistance to small businesses. It is administered by the British Columbia Development Corporation.

Balance, April 1, 1986	27,486,774	
Add		
Transfer from General Fund (Vote 45)	5,000,000	
Interest	<u>1,763,921</u>	
	6,763,921	
Less		
Administration Costs	<u>2,515,832</u>	
Balance, March 31, 1987		<u><u>31,734,863</u></u>

Resource Revenue Stabilization Fund

This Fund was created by the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24), for the purpose of stabilizing the annual growth of revenue paid into the General Fund. All resource revenue is paid into this Fund and transferred to the General Fund in amounts specified by the Lieutenant Governor in Council.

Balance, April 1, 1986	0	
Add		
Petroleum and natural gas	170,266,121	
Minerals	55,585,175	
Forests	156,334,666	
Water rentals and recording fees	235,642,576	
Wildlife Act—fees and licences	<u>9,381,765</u>	
	627,210,303	
Less		
Transfer to General Fund	<u>627,210,303</u>	
Balance, March 31, 1987		<u><u>0</u></u>

Revenue Sharing Fund

This Special Fund was originally created as a fund by the *Revenue Sharing Act, 1977*, and continued as a fund under the *Revenue Sharing Act, 1979*. Administered by the Ministry of Municipal Affairs, this Special Fund provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria.

Beginning with the fiscal year ending March 31, 1979, money is paid to the fund annually from the General Fund by way of a voted appropriation (Vote 61). The amount of the voted appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one percentage point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non-renewable provincial resource revenue plus any previous years' adjustments). Conditional grants are paid for general planning and administration, municipal restructuring, powerline undergrounding, water and sewerage facilities and major municipal highways. The remaining grants are unconditional and are distributed according to a formula with population, expenditure and assessment components. Administration costs are provided through voted appropriations. Fund balances may be used for revenue sharing stabilization purposes.

	Grant Stabilization Account	Current	Total
	\$	\$	\$
Balance, April 1, 1986	25,000,000	202,259	25,202,259
<i>Add</i>			
Transfer from Municipal Affairs (Vote 61)	3,900,000	223,100,000	
Recovery of prior year excess grants		12,014	
Total Revenue	3,900,000	223,112,014	227,012,014
<i>Less</i>			
Grants, unconditional		95,075,347	
Grants, conditional			
Municipal basic		6,312,194	
Major municipal highways		5,691,238	
Municipal planning		559,571	
Municipal restructure grants		2,477,304	
Regional districts			
—basic		840,000	
—administrative		280,000	
—planning		208,366	
Capital grants			
—sewerage systems		1,061,555	
—water systems		2,471,186	
Sewerage and water study grants		423,422	
Sewerage assistance grants		63,108,925	
Powerline undergrounding grants		82,530	
Water facilities assistance		40,079,500	
		218,671,138	218,671,138
Balance, March 31, 1987	28,900,000	4,643,135	33,543,135

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